

THE BALOCHISTAN FINANCE ACT, 1994

(Baln Act IX of 1994)

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'THE BALOCHISTAN FINANCE ACT, 1994

Preamble.

Short title,
enhancement
and extent.

Amendment of
Schedule I of

Act II of 1899.

1

(Baln Act IX of 1994)

[S" September, 1994]

An Act to rationalize, levy and enhance the rates of
certain taxes in the Province of 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, 1994.

(2) It shall come into force at once and shall be
deemed to have taken effect from 1" day of July, 1994.

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

2. For Schedule-I of the Stamp Act, 1899, the following
shall be substituted: —

(See Schedule on next page)

For statement of objects and reasons see Balochistan Gazette (Extraordinary) No. 48, dated 22TM June, 1994. This Act was p
Balochistan Assembly on 28" June, 1994; assented to by the Governor of Balochistan and published in the Balochistan Gazet
(Extraordinary) No. 85, dated 8" September, 1994.

SCHEDULE

Stamp Duty on instruments (See Section 3)

Description of Instrument

ACKNOWLEDGEMENT of a_ debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such 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 does not exceed Rs. 100;

(b) Where such amount exceeds Rs. 100.

ADMINISTRATION BOND, including a bond given under sections 291, 375 and 376 of the Succession Act, 1925', Section 6 of the Government Savings Banks Act, 1873:-

(a) Where the amount does not exceed Rs. 1,000,

(b) in any other case.

ADOPTION-DEED that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer any authority to adopt.

ADVOCATE See ENTRY AS AN

ADVOCATE (NO. 30).

AFFIDAVIT, including an affirmation

or declaration in the case of persons by law allowed to affirm or declare instead

1

2

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Act XXXIX of 1925.

Act V of 1873.

Proper Stamp Duty

Forty Paisa.

Eighty Paisa.

The same duty as on a Bond (No.
15) for such amount.

Sixty rupees.

One hundred rupees.

Ten rupees.

of swearing.

Exemptions

Affidavit or declaration in writing when made—

(a)

(b)

(c)

As a condition of enrolment under the Indian Army Act, 1911 3 or the Pakistan Army Act, 1952* or the Indian Air Force Act, 1932°, or the Pakistan Air Force Act, 1953°;

for the immediate purposes of being filed or use in any Court or before the officer of any Court; or

for the sole purpose of enabling any person to pension or charitable allowance.

receive any

5. AGREEMENT OR MEMORANDUM

OF AN AGREEMENT—

(a) if relating to the sale of a bill of exchange;

(b) if relating to the sale of a Government Security;

(c) if relating to the sale of a share in an incorporated company or other body corporate;

(d) if not otherwise provided for.

Exemptions

Agreement or Memorandum of an Agreement—

(a) for or relating to the purchase of

or sale of goods or merchandise
exclusively, not being a NOTE
OR MEMO-RANDUM
chargeable under No. 43;

Act VIII of 1911, repealed by Pakistan Army Act, 1952 (Act XXXIX of 1952), S. 177.

3

4 Act XXXIX of 1952.

5

6

Act XIV of 1932, repealed by Pakistan Air Force Act, 1953 (Act VI of 1953), S. 204.

Act VI of 1953.

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Two rupees.

Fifty paisa for every Rs.
10,000 or part thereof of the value
of the security, subject to a
maximum of fifty rupees.

Fifty paisa for every Rs. 5000 or
part thereof of the value of the
share.

Ten rupees.

(b) made in the form of tenders to the Central Government for or relating to any loan.

AGREEMENT TO LEASE, See Lease (No. 35)

AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to—

(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than marketable Security), or

(2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt.

(a) if such loan debt is repayable on demand or more than three months from the date of the instrument = evidencing the agreement;

(b) if such loan or debt is repayable not more than three months from the date of such instrument.

Exemptions

Instrument of pawn or pledge of goods if unattested.

APPOINTMENT IN EXECUTION OF

A POWER where made by any writing

not being a Will—

(a) of trustees.

(b) of property,

immovable.

APRAISEMENT OR VALUATION

made otherwise than under an order of

movable or

The same duty as on a Bill of
Exchange [No 13 (a)] for the
amount secured.

Half the duty payable on a Bill of
Exchange [No 13 (a)] for the
amount secured.

Fifty rupees.

One hundred rupees.

10.

the Court in the course of a suit—

(a) where the amount does not exceed Rs. 1,000 ;

(b) in any other case.

Exemptions

(a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.

(b) Appraisement of crop for the purpose of ascertaining the amount to be given to a landlord as rent.

APPRENTICESHIP-DEED, _ including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment not being ARTICLES OF CLERKSHIP (No. 11).

Exemptions

Instrument of apprentice-ship, executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by or at the charge of any public charity.

ARTICLES OF ASSOCIATION OF A COMPANY—

(a) where the company, has no share capital or the nominal share capital does not exceed Rs. 2,500;

(b) where the nominal share capital exceeds Rs. 2,500 but does not exceed Rs.1,00,000;

(c) where the nominal share capital

exceeds Rs.1,00,000 but does not
exceed Rs.10,00,000

The same duty as on a Bond (No.
15) for such amount.

Sixty rupees.

Fifty rupees.

One thousand rupees.

Three hundred rupees.

Five hundred rupees.

11.

12.

13.

(d) where the nominal share capital exceeds Rs.10,00,000

Exemptions

Articles of any Association and not formed for profit and registered under Section 26 of the Companies Act, 1913.

See also MEMORANDUM OF ASSOCIATION OF A COMPANY (No. 39).

ARTICLES OF CLERKSHIP OR contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court.

ASSIGNMENT. See CONVEYANCE (No. 23) TRANSFER (No. 62) and TRANSFER OF LEASE (No. 63), as the case may be.

ATTORNEY, See ENTRY AS AN ATTORNEY (No. 30) and POWER OF ATTORNEY (No. 48) AUTHORITY TO ADOPT. See ADOPTION-DEED (No. 3).

AWARD, that is to say any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit.

BILL OF EXCHANGE as defined by section 2 (2) not being BOND, bank note or currency note—

(a) where payable otherwise than on

demand but not more than one year after date or sight—

One thousand rupees.

One thousand rupees.

The same duty as on Bond (No. 15) subject to a maximum of five hundred rupees.

If drawn in set of If drawn in set singly. two, for each of three, for part of the set. each part of the set.

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if the amount of the bill does not Twenty Ten paisa. Five paisa.
exceed Rs. 200. paisa
if it exceeds Rs. 200 but does not Forty Twenty paisa Ten paisa
exceed Rs. 400. paisa
if it exceeds Rs. 400 but does not Sixty Thirty paisa. Twenty paisa.
exceed Rs. 600. paisa.
if it exceeds Rs. 600 but does not Eighty Forty paisa. Thirty paisa.
exceed Rs. 800. paisa.
if it exceeds Rs. 800 but does not one fifty paisa. Thirty Five
exceed Rs. 1, 000. rupee. paisa.
if it exceeds Rs. 1,000 but does not =Rs. 1.20 — Sixty paisa. Forty paisa.
exceed Rs. 1,200.
if it exceeds Rs. 1,200 but does not Rs. 1.50 Seventy-five Fifty paisa.
exceed Rs. 1,600. paisa.
if it exceeds Rs. 1,600 but doesnot Rs.2.50 Rs. 1.25 Rs. 1.00
exceed Rs. 2,500.
if it exceeds Rs. 2,500 but does not Rs. 5.00 Rs. 2.50 Rs. 1.75
exceed Rs. 5, 000.
if it exceeds Rs. 5,000 but doesnot Rs. 7.50 Rs. 375 Rs. 2.50
exceed Rs. 7,500.
if it exceeds Rs. 7,500 but does not _—iRs. Rs. 5.00 Rs. 3.50
exceed Rs. 10,000. 10.00
if it exceeds Rs.10, 000 but does Rs. Rs. 7.50 Rs. 5.00
not exceed Rs. 15,000. 15.00
if it exceeds Rs. 15,000 but does Rs. Rs. 10.00 Rs. 6.75
not exceed Rs. 20,000. 20.00
if it exceeds Rs. 20,000 but does Rs. Rs. 12.50 Rs. 8.50
not exceed Rs.25,000. 25.00
if it exceeds Rs. 25, 000 but does Rs. Rs. 15.00 Rs. 10.00
not exceed Rs. 30,000. 30.00
and for every additional Rs. Rs. RS. 5.00 Rs. 3.50
10,000 or part thereof in excess of 10.00
Rs. 30,000.

(b) where payable more than one One half of the duty payable one
year after date or sight. a bond (No.15) for the same
amount.

14. BILL OF LADING (including a through =Two rupees.
bill of lading).

Note— If a Bill of lading is drawn

15.

BOND as defined by Section 2(5) not being a DEBENTURE (NO. 27) and not being otherwise provided for by this Act, or by the Court Fees Act, 1870— where the amount or value secured does not exceeds Rs. 10.

where it exceeds Rs.10 but does not exceed Rs. 50.

where it exceeds Rs. 50 but does not exceed Rs. 100;

where it exceeds Rs.100 but does not exceed Rs. 200.

where it exceeds Rs.200 but does not exceed Rs. 300.

where it exceeds Rs.300 but does not exceed Rs. 400.

where it exceeds Rs. 400 but does not exceed Rs. 500.

where it exceeds Rs. 500 but does not exceed Rs. 600.

where it exceeds Rs. 600 but does not exceed Rs. 700.

where it exceeds Rs. 700 but does not

in parts, the proper stamp therefor must be borne by each one of the sets.

Exemptions.

(a) Bill of lading when the Goods therein described are received at a place within the limits of any port as defined under the Ports Act, 1908, and are to be delivered at another place within the limits of the same port.

(b) Bill of lading when
executed out of Pakistan and
relating in property to be
delivered in Pakistan.

Twenty-five paisa.

One rupee.

Two rupees.

Four rupees.

Six rupees.

Eight rupees.

Ten rupees.

Twelve rupees.

Fourteen rupees.

Sixteen rupees.

16.

17.

18.

exceed Rs. 800.

where it exceeds Rs. 800 but does not exceed Rs. 900.

where it exceeds Rs. 900 but does not exceed Rs. 1,000.

and for every Rs. 500 or part thereof in excess of Rs. 1,000.

See ADMINISTRATION BOND (No. 2), BOTTOMRY BOND (No. 16), CUSTOMS BONS (No. 26).

INDEMNITY BOND (No. 34),
RESPONDENTIA BOND (No. 56),
SECUTIRY BOND (No. 57).

Exemptions

Bond when executed by any person for the purpose of guaranteeing that the local income derived from private subscription to a Charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.

BOTTOMRY BOND, that is to say, any instrument whereby the master of a seagoing ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.

CANCELLATION, instrument of (including any instrument by which any instrument previously executed is cancelled) if attested and not otherwise provided for.

See also the RELEASE (No. 55),
REVOCATION OF SETTLEMENT
(NO. 58-B), SURRENDER OF LEASE

(No. 61), REVOCATION OF TRUST
(NO. 64-B).

CERTIFICATE OF SALE (in respect of
each property put up as a separate lot
and sold) granted to the purchaser of any
property sold by public auction by a

Eighteen rupees.

Thirty rupees.

Fifteen rupees.

The same duty as on a Bond (NO.
15) for the same amount.

Fifty rupees.

19.

20.

21.

22.

22-A.

Civil or Revenue Court, or Collector or
other Revenue Officer—

(a) where the purchase money does
not exceed Rs. 10;

(b) where the purchase money
exceeds Rs. 10 but does not
exceed Rs. 25;

(c) in any other case

CERTIFICATE OR OTHER

DOCUMENTS: Evidencing the right or
title of the holder thereof or any other
person, either to any shares, script or
stock in or of any incorporated company
or other body corporate, or to become
proprietor of shares, Script or stock in or
of any such company or body.

See also LETTER OF ALLOTMENT
OF SHARES (No. 36)

CHARTER OF PARTY, that is to say
any, instrument (except an agreement
for the hire of tug-steamer) whereby a
vessel or some specified principal part
thereof is let for the specified purposes
of the charterer, whether it including a
penalty clause.

COMPOSTION-DEED, that is to say,
any instrument executed by a debtor
whereby he conveys his property for the
benefit of his creditors, or whereby
payment of a composition of dividend
on their debts is secured to the creditors,
or whereby provision is made for the
continuance of the debtor's business
under the supervision of Inspector or

under letters of licence for the benefit of his creditors.

Contract, that is to say any instrument in

One rupee.

Two rupees.

The same duty as on a
Conveyance (No. 23) for a

consideration equal to the amount
of the purchase money only.

One Rupee.

Ten Rupees.

Seventy five rupees.

Twenty five paisa for every

the nature of memorandum or agreement —_ hundred rupees or part thereof the made or entered into by a contractor amount of the contract.

with government, Corporation, Local body, Local authority, Commercial or Industrial concerned whether singly owned or run through partnership having more than twenty employees, body registered under the company law, a cooperative societies or any other organization to execute any works or to procure stores and materials.

23. CONVEYANCE as defined by section 2(10) not being a transfer charged or exempted under No. 62—

Where the amount of value of the Two Rupees. consideration for such conveyance as set forth therein does not exceed Rs. 50.

Where it exceeds Rs. 50 but not exceed _'- Four rupees. Rs. 100.

Where it exceeds Rs.100 but not exceed _ Eight rupees. Rs. 200

Where it exceeds Rs. 200 but not exceed Twelve rupees. Rs. 300

Where it exceeds Rs. 200 but not exceed _—_ Sixteen rupees. Rs. 400.

Where it exceeds Rs. 400 but does not Twenty rupees. exceed Rs. 500

Where it exceeds Rs. 500 but does not Twenty four rupees. exceed Rs. 600

Where it exceeds Rs. 600 but does not Twenty eight rupees. exceed Rs. 700

Where it exceeds Rs. 700 but does not 'Thirty two rupees. exceed Rs. 800

Where it exceeds Rs. 800 but does not Thirty six rupees. exceed Rs. 900

Where it exceeds Rs. 900 but does not —_ Sixty rupees. exceed Rs. 1000

and for every Rs. 500 or part thereof in Thirty rupees. excess of Rs. 1,000

Exemptions

Assignment of copyright by entry made under the Copyright Act, 1914¹, section 5.

3[23. CO-PARTNERSHIP-DEED. See PARTNERSHIP (No. 46)

Conveyance as defined by section 2(10) not being a transfer charged or exempted

under No. 62—

(a) In the case of agricultural land. Rupees three for every rupees one hundred or part thereof of the value of land.

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

24. COPY OR EXTRACT certified to be a true copy or extract by or order of any public officer and not chargeable under the law for the time being in force relating to court fees—

(i) if the original was not chargeable _ Five rupees. with duty or if the duty with which it was chargeable does not exceed four rupees;

(i1) in any other case. Ten rupees.
Exemptions

(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.

(b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages (divorces), deaths or burials.

25. COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty

¹ Now the copyright Ordinance, 1962 (Ord. XXXIV of 1962), which repealed the earlier copyright Act, 1911 and the copyright /

(Act III of 1914), S. 83.

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26.

27.

has been paid—

(a) if the duty with which the original instrument is chargeable does not exceed four rupees;

(b) in any other case

Exemptions

Counterpart of any lease granted to a cultivator when such lease is exempted from duty

CUSTOMS BOND—

(a) where the amount does not exceed Rs. 1,000;

(b) in any other case

DEBENTURE (where mortgage debenture or not), being a marketable security transferable—

(a) by endorsement or by a separate instrument of transfer;

(b) by delivery—

where the face value of the debenture does not exceed Rs. 50

where it exceeds Rs. 50 but does not exceed Rs. 100

where it exceeds Rs. 100 but

does not exceed Rs. 200

where it exceeds Rs. 200 but

does not exceed Rs. 300

where it exceeds Rs. 300 but

does not exceed Rs. 400

where it exceeds Rs. 400 but

does not exceed Rs. 500

where it exceeds Rs. 500 but

does not exceed Rs. 600

where it exceeds Rs. 600 but

does not exceed Rs. 700

where it exceeds Rs. 700 but

does not exceed Rs. 800

The same duty as is leviable on
the original.

Ten rupees.

The same duty as on a bond
(No.15) for the amount.

Sixty rupees.

The same duty as on a Bond (No.
15) for the same amount.

One rupee and fifty paisa.

Three rupees.

Six rupees.

Nine rupees.

Twelve rupees.

Fifteen rupees.

Eighteen rupees.

Twenty one rupees.

Twenty four rupees.

28.

where it exceeds Rs. 800 but
does not exceed Rs. 900

where it exceeds Rs. 900 but
does not exceed Rs. 1,000

and for every Rs. 500 or part
thereof in excess of Rs. 1,000

Explanation:— The term
“Debenture” includes any
interest coupons attached thereto,
but the amount of such coupons
shall not be included in
estimating the duty.

Exemptions

A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duty stamped in respect of the full amount of debentures to be issued thereunder, whereby the company, or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debentures holder; provided that the debentures so issued are expressed to be issued in terms of the said mortgaged deed.

See also BOND (No. 15), and Sections 8 and 55

DECLARATION OF ANY TRUST. See TRUST (No. 64).

DELIVERY-ORDER IN RESPECT OF GOODS, That is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any ware-house in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value twenty

Twenty seven rupees.

Thirty rupees.

Fifteen rupees.

One rupee.

29.

30.

31.

rupees.

DEPOSIT OF TITLE-DEED, See
AGREEMENT relating to DEPOSIT OF
TITLE-DEES, PAWN OR PLEDGE
(No. 6)

DISSOLUTION OF PARTNER-SHIP.
See PARTNERSHIP (No. 46)
DIVORCE- Instrument of that is to say
any instrument by which any person
effects the dissolution of his marriage.
DOWER-Instrument of.
STATEMENT (NO. 58).
DUPLICATE. See COUNTER-PART
(No. 25).

ENTRY AS AN ADVOCATE, OR
ATTORNEY ON THE ROLL OF ANY
HIGH COURT- under the Legal

Practitioners and Bar Councils Act,
1965!-

(a)

(b)

See

in the case of an Advocate
in the case of an Attorney.
Exemption

Entry of an Advocate or Attorney on the
roll of any High Court when he has
previously been enrolled in a High
Court.

EXCHANGE
Instrument of—

OF PROPERTY-

Extract. See COPY (No. 24)

4[3_ EXCHANGE OF PROPERTY-
Instrument of

(a) When executed in respect of agricultural land.

(b) In any other case.

1

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Fifty rupees.

One thousand five hundred rupees

Two thousand rupees.

The same duty as is leviable on a Conveyance (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

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

Five rupees for every rupee one

That is Act III of 1965. Now the Legal Practitioner and Bar Councils Act, 1973 (Act XXXV of 1973), which repealed the earlier Act of 1965, S. 64.

32.

33.

5[33.

FURTHER CHARGE- Instrument of,
that is to say, any instrument imposing a
further charge on mortgaged property—

(a) when the original mortgage is
one of the description referred to
in clause (a) of Article No. 40

(that is, with possession);

(b) when such mortgage is one of
the description referred to in
clause (b) of Article No. 40 (that
is, without possession)—

(i) if at the time of execution
of the instrument of
further charge possession
of the property is given or
agreed to be given under
such instrument;

(ii) if possession is not so
given

GIFT- Instrument of, not being a

SETTLEMENT (NO. 58) OR WILL OR
TRANSFER (No. 62)—

HIRING AGREEMENT or agreement

for service, See AGREEMENT (No.
5).

GIFT,— Instrument of, not being

a Settlement (No. 58) or Will or transfer
(NO. 62)—

(a) When executed in favour of legal
heirs in respect of agricultural

land;

hundred or part thereof of the
value of the property.

The same duty as on a Conveyance (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.

The same duty as on a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and _ further charge.

The same duty as on a Bond (No. 15) for the amount of the further charge secured by © such instrument.

The same duty as is leviable on a Conveyance (No. 23) for a consideration equal to the value of the property as set forth in such instrument.

One rupee for every rupees one hundred or part thereof of the value of the property as set forth

34.

35.

(b)

In any other case.

INDEMNITY BOND

INSPECTORSHIP-DEED. See
COMPOSITION-DEED (No. 22).

INSURANCE-see

POLICY OF

INSURANCE (No. 47).

LEASE, including an under-lease or

sub-lease and any agreement to let or
sub-let—

(a)

whereby by such lease the rent is
fixed and no premium is paid or
delivered—

(i) where the lease purports
to be for a term of less
than one year;

(i1) where the lease purports
to be for a term of not
less than one year but
not more than
years;

three

(iii) where the lease purports
to be for a term in
excess of three years,
but not more than
twenty years;

(iv) where the lease purports
to be for a term in
excess of twenty years
or in perpetuity;

(v) where the lease does not purport to be for any definite term;

in such instrument.

Five rupees for every rupees one hundred or part thereof of the value of the property.

The same duty as on a Security Bond (No. 57) for the same amount.

The same duty as on a Bond (No. 15) for the whole amount payable or deliverable under such lease.

The same duty as on a Bond (No. 15) for the amount or value of the average annual rent reserved.

The same duty as is leviable on a Debenture [No. 27 (b)] for a consideration equal to the amount or value of the average annual rent reserved.

The same duty as it leviable on a Debenture [No. 27 (b)] for consideration equal to the whole amount of rents which would be paid or delivered in respect of the first ten years of the lease.

The same duty as is leviable on a Debenture [No. 27 (b)] for a consideration equal to the amount or value of the average annual rent which would be paid or

(b)

(c)

(ii)

(i)

(ii)

lease is
money

where _ the
granted for
advanced and where no
rent is reserved;

where the lease is
granted for a fine or
premium and where no
rent is reserved;

where the lease _ is
granted for money
advanced in addition to
rent reserved;

Where the lease is
granted for a fine or
premium in addition to
rent reserved.

delivered for the first ten years, if
the lease continued so long.

The same duty as is leviable on a
Conveyance (No. 23) for a
consideration equal to the amount
of such advance as set forth in the
lease.

The same duty as is leviable on a
Conveyance (No. 23) for a
consideration equal to the amount
of such line or premium set forth
in lease.

The same duty as is leviable on a
Conveyance (No. 23) for a
consideration equal to the amount

of advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no advance had been paid or delivered.

Provided that, in any case when an agreement to lease is stamped with the advalorem stamp required for a lease and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed four rupees.

The same duty as is leviable on a Conveyance (No. 23) for a consideration equal to the amount of such fine or premium set forth in lease, in addition to the duty which would have been payable on such lease if no fine or premium had been paid or delivered;

provided that, in any case when an agreement to lease is stamped with the advalorem stamp required for a lease and a lease in pursuance of such agreement is

36.

37.

38.

39.

Exemption

Lease, executed in the case of a cultivator and for the purposes of cultivation (including s lease of trees for the production of food or drink) without the payment or delivery of any fine or premium when a definite term is expressed and such term does not exceed one year, or when the average one annul rent reserved does not exceed one hundred rupees.

LETTERS OF ALLOTMENT OF SHARES in any company or proposed company or in respect of any loan to be raised by any company or proposed company.

See also CERTIFICATE OR OTHER DOCUMENT (No. 19).

LETTERS OF CREDIT, that is to say, any instrument by which one person authorize another to give credit to the person in whose favour it is drawn.

LETTER OF GUARANTEE, See AGREEMENT (No. 5).

LETTER OF LICENCE, that is to say, any agreement between a debtor and his creditors, that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.

MEMORANDUM OF ASSOCIATION OF A COMPANY—

(a) if accompanied by articles of association under section 35 of the Companies Act, 19131;

(b) if not so accompanied.

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subsequently executed, the duty
on such lease shall not exceed
four rupees.

One rupee.

One rupee.

Fifty rupees.

One hundred rupees.

Four hundred rupees.

That is Act VII of 1913. Now the Companies Ordinance, 1984 (Ord. XLVII of 1984), published in the Gazette of Pakistan (Extraordinary), part I, dated 8th October, 1984, which repealed the earlier Act VII of 1913, S. 508, 7th Schedule.

40.

Exemption

Memorandum of any association not formed for profit and registered under section 26 of the Companies Act, 1913.

MORTGAGE DEED not being an AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN OR PLEDGE (No. 6), BOTTOMRY BOND (No. 16),

MORTGAGE OF A CROP (No. 41) RESPONDENTIA BOND (No. 56), OR SECURITY BOND (No. 57)—

(a) When possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given;

(b) when possession is not given or agreed to be given as aforesaid;

Explanation.— A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.

(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above-mentioned purposes where the principal or primary stamped—

security is duly

for every sum secured not exceeding Rs. 1,000;

and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.

The duty as on a
Conveyance (No. 23) for a
consideration equal to the amount
secured by such deed.

same

The same duty as on a Bond (No.
15) for the amount secured by
such deed.

Fifteen rupees.

Fifteen rupees.

Exemptions

(1) Instruments, executed by persons taking advances under the Land Improvement Loans Act, 1883, or the West Pakistan Agriculturists Loans Act, 1958, or by their sureties as security for the sureties as security for the repayment of such advances.

(2) Latter of hypothecation accompanying a _ Bill of

Exchange.

MORTGAGE OF A_ CROP,
including any instrument

evidencing an agreement to

secure the re-payment of a loan

made upon any mortgage of a

crop, whether the crop is or is

not in existence at the time of mortgage—

(a) when the loan is repayable not more than three months from the date of instrument—

for every sum secured not Fifty paisa. exceeding Rs. 200

and for every Rs. 200 or _ Fifty paisa. part thereof secured in excess of Rs. 200

(b) when the loan is repayable more than three months, but not more than eighteen months, from the date of instrument—

for every sum secured not One rupee. exceeding Rs. 100

and for every Rs. 100 or One rupee. part thereof secured in

excess of Rs. 100

42. NOTARIAL ACT, that is to say, any Tenrupees.

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43.

4A.

instrument, endorsement, note, attestation, certificate or entry not being a PROTEST (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.

See also PROTEST of BILL OR NOTE (No. 50)

NOTE OR MEMO-RANDUM SENT

BY a broker or agent to his principle

intimating the purchase or sale on

account of such principle—

(a) of any goods exceeding in value twenty rupees;

(b) of any security

stock or marketable exceeding twenty rupees, not being a

Government Security;

in value

(c) of a Government Security.

NOTE OF PROTEST BY THE MASTER OF A SHIP.

See also PROTEST BY MASTER OF A SHIP (No. 51). ORDER FOR THE PAYMENT OF MONEY.

See BILL OF EXCHANGE (No. 13).

6[44-A. PARTICPATION TERM

45.

CERTIFICATE.

PARTITION- Instrument of [as defined by section 2 (15)]

One rupee.

Twenty five paisa for every Rs. 5,000 or part thereof of the value of the stock or security.

Twenty five paisa for every Rs.10, 000 or part thereof of the value of the security subject to the maximum of forty rupees.

Rupees ten

The same duty as is leviable on a Debenture [No. 27 (b)] of same value].

The same, duty as on a Bond (No. 15) for the amount of the value of the separate share or shares of the property.

Explanation.— The largest share remaining after the property is partitioned (or if there are two

or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which other shares are separated:

Provided always that—

(a)

(b)

(c)

when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument affecting such partition shall be reduced by the amount of duty paid in respect of the _ first instrument but shall not be less than four rupees;

where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment; the value for purpose of duty shall be calculated at not more than five times the annual revenue;

where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or

award is subsequently
executed, the duty on such

46.

47.

PARTNERSHIP—

A- INSTRUMENT OF—

(a) where the capital of the partnership does not exceed Rs. 500;

(b) in any other case

B- DISSOLUTION OF- PAWN OR PLEDGE- See | AGREEMENT RELATING TO DEPOSIT OF TITLE- DEEDS, PAWN OR PLEDGE (No. 6)

POLICY OF INSURANCE- A- See INSURANCE (See section 7)

(1) For each voyage—

(1) where the premium or consideration does not exceed the rate of 1/8 per cent of the amount insured by the policy, for every full sum of Rs. 5,000 and also any fractional part thereof insured by the policy;

(ii) In any other case, in respect of every full sum of Rs. 2,000 and also any fractional part thereof insured by the policy.

If drawn singly If

Ten paisa.

Ten paisa.

instrument shall not exceed Ten rupees.

7[(d) when instrument of partition is executed in respect of agricultural land,

the stamp duty shall be
charged as one rupee for
every rupees one hundred or
part thereof of the value of
such land. |

Fifty rupees.

One hundred rupees.

drawn in
duplicate for
each part

Five paisa.

Five paisa.

(2) For time—
in respect of every full
sum of Rs. 2,000 and also
any fractional part thereof
insured by the policy—

(i) where the insurance shall
be made for any time not
exceeding six months;

(i1) where the insurance shall
be made for any time
exceeding six months and
not exceeding twelve
months.

**B- FIRE-INSURANCE AND
OTHER CLASSES OF INSURANCE,
NOT ELSEWHERE INCLUDED IN
THIS ARTICLE COVERING GOODS,
MERCHANDISE PERSONAL
EFFECTS, CROPS AND OTHER
PROPERTY AGAINST LOSS OR
DAMAGE**

(1) in respect of an original policy—

(i) when the sum insured does
not exceed Rs.5,000;

(ii) in any other case
and

(2) in respect of each receipt for any
payment of a premium or any renewal of
an original policy—

C- ACCIDENT AND SICKNESS

INSURANCE—

(a) Against railway accident, valid
for a single journey only.

Exemption

When issued to a_ passenger
travelling by the intermediate or
the third class in any railway.

(b) In any other case for the
maximum amount which may

Thirty paisa. Fifteen paisa.
Sixty paisa. Thirty paisa.
Fifty paisa.

One rupee.

One half of the duty payable in
respect of the original policy in
addition to the amount, if any,
chargeable under No. 53.

Five paisa.

Twenty five paisa, provided that,
in case of a policy of insurance

become payable in the case of any single accident or sickness where such amount does not exceed Rs. 2,000 and also where such amount exceed Rs. 2,000 for every Rs. 2,000 or part thereof.

D- INSURANCE BY INDEMNITY—

WAY OF

Against liability to pay damages on account of accidents to workmen employed by or under the insurer or against liability to pay compensation under the Workmen's Compensation Act, 1923', for every Rs. 100 or part thereof payable as premium.

E- LIFE INSURANCE OR OTHER INSURANCE NOT SPECIFICALLY PROVIDED FOR, except such a RE-INSURANCE as is' described in Division of this article—

(i) for every sum insured not exceeding Rs. 250

(ii) for every sum ___ insured exceeding Rs. 250 but not exceeding Rs. 500;

(iii) for every sum insured exceeding Rs. 500 but not exceeding Rs. 1,000 and also for every Rs. 1,000 or part thereof in excess of Rs. 1,000.

Exemption

Policies of life insurance granted by the Director General of Post Offices in accordance with rules for Postal Life insurance issued under the authority of the Central Government.

F- RE-INSURANCE BY AN

That is Act VHI of 1923.

against death by accident when
the annual premium payable does
not exceed Rs. 2.50 per Rs. 1,000
the duty on such instrument shall
be five paisa for every Rs. 1,000
or part thereof of the maximum

amount which may become

payable under it.

Five paisa.

If drawn If drawn in

singly. duplicate for
each part.

Ten paisa. Five paisa.

Twenty paisa. Ten paisa.

Forty paisa. Twenty paisa.

One half of the duty payable in

48.

INSURANCE COMPANY WHICH
HAS GRANTED A POLICY OF THE
NATURE SPECIFIED IN DIVISION A
OR DIVISION B OF THIS ARTICLE
WITH ANOTHER COMPANY BY
WAY OF INDEMNITY OR
GUARANTEE AGAINST THE
PAYMENT ON THE ORIGINAL
INSURANCE OF A CERTAIN PART
OF THE SUM INSURED THEREBY.

General Exemption

Latter of cover or engagement to issue a
policy of insurance:

Provided that, unless such letter or
engagement bears the stamp prescribed
by this Act for such policy nothing shall
be claimable thereunder nor shall it be
available for any purpose, except to
compel the delivery of the policy therein
mentioned.

POWER OF ATTORNEY as defined by
Section 2(21) not being a proxy (No.
52)—

(a) when executed for the
purpose
registration of one or more
documents in relation to a single
transaction or for

sole
of procuring — the

admitting
execution of one or more such
documents;

(b) when authorising one person or
more to act in a single
transaction other than the case
mentioned in clause (a);

(c) when authorising not more than
five persons to act jointly and
severally in more than one

transaction or generally;

(d) when authorising more than five but not more than ten persons to act jointly and severally in more

respect of the original insurance but not less than five paisa or more than one rupee.

Ten rupees.

Twenty rupees.

One hundred rupees.

Two hundred rupees.

(e)

(f)

than one transaction or generally;

when given for consideration and
authorising the attorney to sell
any immovable property;

In any other case.

Explanation 1.— For _ the
purposes of this Article more
persons than on when belonging
to the same firm shall be deemed
to be one person.

Explanation 2.— The term
“Registration” includes every
operation incidental to
registration under the

Registration Act, 1908’.

49. PROMISSORY NOTE as defined by
section 2 (22)—

(a)

(b)

when payable on demand—

(i) when the amount or value
does not exceed Rs. 250;

(ii) | when the amount or value
exceeds Rs. 250 but does
not exceed Rs. 1,000.

(iii) | when the amount or value
exceeds Rs.1,000 but
does not exceed Rs.
5000;

(iv) in any other case.

when payable otherwise than on
demand.

50. PROTEST OF BILL OR NOTE, that is
to say, any declaration in writing made

by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a Bill of Exchange for

1

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That is Act XVI of 1908.

The same duty as is leviable on a Conveyance (No. 23) for the amount of the consideration.

Twenty rupees for each person authorised.

One rupee.

Two rupees.

Ten rupees.

Twenty rupees.

The same duty as on a Bill of Exchange (No. 13) for the same amount payable otherwise than on demand.

Ten rupees.

51.

52.

53.

promissory note.

PROTEST BY THE MASTER OF A SHIP, that is to say any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the character or the consignees for not loading or un-loading the ship, such declaration is attested or certified by a Notary Public or other person lawfully acting as such.

See also NOTE OF PROTEST BY THE MASTER OF A SHIP (No. 44).

PROXY empowering any person to vote at any one election of the members of a district or local board or of a body of municipal commissioners, or at any one meeting of (a) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable; (b) a local authority; or (c) proprietors, members or contributors to the funds of any institution.

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 one hundred rupees;

(b) where the amount or value

exceeds one hundred rupees.

Exemptions

Receipts-

(a) endorsed on or contained in any

instrument duly stamped or any
instrument exempted under the
proviso to section 3 (Instruments
executed on behalf of the
Government) or any cheque or

Ten rupees.

One Rupees.

Forty Paisa.

Eighty paisa.

(b)

(c)

(d)

(e)

(f)

(g)

(h)

bill of exchange, payable on demand acknowledging the receipt of the consideration money therein expressed, or the receipt of any principle— money,

interest or annuity or other periodical payment thereby secured;

for any payment of money without consideration;

for any payment of rent by a cultivator on account of land assessed to Government revenue;

for pay or allowances by non-commissioned or petty officers, soldier, sailors or airmen of the armed forces of Pakistan/Pakistan's naval or air forces, when serving in such capacity, or by mounted police constables;

military,

given by holders of Family-certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned, is a non-commissioned or petty officer, soldier, sailor or airman, or any of the said forces and serving in such capacity;

for pensions or allowances by
persons receiving such pensions
or allowance in respect of their
services as such non-
commissioned or petty officers,
soldiers, sailors or airmen and
not serving the State in any other
capacity;

given by a headman or lambardar
for land- taxes
collected by him;

revenue Or

given for money or securities for

54.

55.

56.

money deposited in the hands of
any banker to be accounted for:

provided that the same is not expresses
to be received of, or by the hands
of any other than the person to
to be

whom the same is

accounted for:

Provided also that this exemption shall
not extend to receipt or
acknowledgement for any sum
paid or deposited for, or upon a
letter of allotment of a share or in
respect of a call upon any scrip
or share of, or in, any
incorporated company or other
body corporate or such proposed
or intended company or body or
in respect of a debenture being a
marketable security;

See also POLICY OF INSURANCE
[No. 47-B (2)]

RE-CONVENY ANCE OF

MORTGAGE PROPERTY—

(a) if the consideration for which the
property was mortgaged does not
exceed Rs. 1000;

(b) in any other cases

RELEASE that is to say, an instrument
(not being such a release as is provided
for by the section 23-A) whereby a
person renounces a claim upon another
person or against any _— specified
property—

(a) if the amount or value of the
claim does not exceed Rs.1,000;

(b) in any other case

RESPONDENTIA BOND, that is to say,
any instrument securing a loan on the

The same duty as on a Bond
(No.15) for the amount of such
consideration as set forth in the
re-conveyance.

One hundred rupees.

The same duty as on a Bond (No.
15) for such amount or value as
set forth in the release.

Thirty rupees.

The same duty as on a Bond (No.
15) for the amount of the loan

cargo laden or to be laden on board a_ secured.

ship and making repayment contingent on the arrival of the cargo at the port of destination.

REVOCATION OF ARMY TRUST OR SETTLEMENT.

See SETTLEMENT (No. 58), TRUST (No. 64).

57. SECURITY BOND OR MORTGAGE

DEED executed by way of security for the due execution of an office, or to

account for money or other property

received by virtue thereof or executed in favour of a Court for the due discharge of a contingent liability or executed by a

surety to secure the due performance of contract—

(a)

(b)

Bond

when the amount secured does not exceed Rs. 1,000;

in any other case

Exemptions

when

or other instrument,

executed—

(a)

(b)

(c)

by any persons for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum

per mensem,;

under No. 3-A of the rules made
by the Provincial Government
under Section 70 of the Sind
Irrigation Act, 1879;

executed by persons taking
advances under the Land
Improvement Loans Act, 1883?
or the West Pakistan
Agriculturists Loans Act, 1958?

1 Sind Act VII of 1879.

2 Act XIX of 1883.

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The same duty as no a Bond
(No.15) for the amount secured.

Sixty rupees.

58.

(d)

or by their sureties, as security
for repayment of such advances;

executed by servants of the State
or their sureties to secure the
due execution of an office or the
due accounting for money or
other property received by virtue
thereof.

SETTLEMENT-

8 A-

(1)

(ii)

Instrument of (including a deed
of dower)—

where the settlement is made for

a religious or — charitable

purposes;

in any other case

Exemptions

Deed of dower executed on the occasion
of a marriage between Muslims;

B- Revocation of—

3

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

The same duty as on a bond (No.
15) for a sum equal to the amount
or value of the property settled.

The same duty as is leviable on a
Conveyance (No. 23) for a
consideration equal to the amount

or value of the property settled:

Provided that, where an agreement to settle is stamped with the stamps required for an instrument of settlement and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed four rupees:

Provided further that, where an instrument of settlement contains any provisions for the revocation of the settlement, the amount or value of the property settled shall, for the purposes of duty, be determined as if no_ - such provisions were contained in the instrument.

The same duty as is leviable on a

W.P. Act XVII of 1958, published in the W.P. Gazette (Extraordinary), dated 23" April, 1959, pages 615-6, adopted by Baln. La

59.

60.

61.

See also TRUST (No. 64)

SHARE WARRANTS to bearer issued
under the Companies Act, 1913.

Exemptions

Share warrant when issued by a
Company in pursuance of the
Companies Act 1913', section 30, to
have effect only upon payment, as
composition for that duty, to the

Collector of Stamp revenue of—

(a) One and a half per centum of the
whole subscribed capital of the
company; or

(b) if any company which has paid
the said duty or composition in
full subsequently
addition to its subscribed capital
one and a half per centum of the
additional capital so issued.

SCRIP- See CERTIFICATE (No. 19)

SHIPPING ORDER for or relating to
the conveyance of goods on board of

issues an

any vessel.

SURRENDER OF LEASE—

(a) when the duty with which the
leases is chargeable does not
exceed thirty rupees;

(b) in any other case

Exemptions

Surrender of lease, when such lease

Conveyance (No. 23) for a
consideration equal to the amount
the property

concerned, as set forth in the instrument of Revocation but not exceeding one hundred rupees

or value of

One and a half times the duty payable on a Debenture [No. 27(b)] for a consideration equal to the nominal amount of the shares specified in the warrants.

One rupee.

The duty with which lease is chargeable.

Sixty rupees.

1 That is Act VII of 1913. Now the Companies Ordinance, 1984 (Ord. XLVII of 1984), published in the Gazette of Pakistan (Extraordinary), part I, dated 8th October, 1984, which repealed the earlier Act VII of 1913, S. 508, 7th Schedule.

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exempted from duty;

62. TRANSFER (whether with or without consideration)-

(a)

(b)

(c)

(d)

(e)

of shares in an _ incorporated company or other body

corporated;

of debentures being marketable

securities whether the debenture

is liable to duty or not except debentures provided for by

section 8;

of any interest secured by a

bond, mortgage deed or policy of

insurance—

(i) if the duty on such bond, mortgage-deed or policy does not exceed twenty rupees;

(ii) in any other case.

the Act,

of any property under Administrator General's 1913!', section 31;

of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary.

Exemptions

Transfer by endorsement—

(a)

(b)

of a bill of exchange, cheque or promissory note;

of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods;

of a policy of insurance;

of securities of the Central Government.

See also Section 8—

1

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That is Act III of 1913.

One fourth of the duty payable on a conveyance (No. 23) for a consideration equal to the value of the share.

One half of the duty payable on a conveyance (No. 23) for a consideration equal to the face amount of the debenture.

The duty with which such mortgage-deed or policy of insurance is chargeable.

Sixty rupees.

Sixty rupees.

Twenty rupees or such smaller amount as may be chargeable under clauses (a) to (c) of this Article.

63. TRANSFER OF LEASE by way of assignment and not by way of under—lease

Exemptions

Transfer of any lease exempt from duty.

64. TRUST—

(A) Declaration of— of or concerning any property when made by any writing not being a WILL

Revocation of— of, or concerning any property when made by any instrument other than a WILL

See also SETTLEMENT (No. 58).

VALUATION, see APPRAISEMENT (No. 8).

65. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, ware-house, or wharf, such instrument on being signed or certified by or on behalf of the person in whose custody such goods may be.

The same duty as is leviable on Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.

The same duty as a Bond (No.15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding Sixty rupees.

The same duty as a Bond (No.15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding Sixty rupees.

Ten rupees.

Amendment of 3. (1) In the Schedule to the Balochistan Motor Vehicle

West Pakistan Taxation Act, 1958:—

Act XXXII of

1958.

(i) Against clause (a) of S.No.1, for the figures, oblique and dash “Rs. 25/-” the figure, oblique and dash “Rs. 30/-” shall be substituted.

(ii) | Against clause (b) of S.No.1, for the figures, oblique and dash “50/-” the figure,

Amendment of
XXXIV of 1964.

1

oblique and dash "60/-" shall be substituted.

(iii) For clause (g) of S. No. 3, the following shall be substituted:—

"(g) vehicles with maximum = 2,500/- laden capacity from 8120 Kgs to 23200 Kgs".

(iv) in clause (d) of S. No. 5, for the figures, oblique, dash and words "16/- per seat" the figures, oblique, dash and words "20/- per seat" shall be substituted.

(v) in clause (d) of S.No. 6, for the figures, oblique, dash and words "66/- per seat" the figures, oblique, dash and words "100/- per seat" shall be substituted.

(2) In Schedule, after item 6 the following new item shall be inserted under the respective heading—

"7. Motor Tractors playing for 350/-" commercial purposes (with Trollies/ Tankers).

4. In Balochistan Finance Act, 1964¹, for the proviso and paragraph appearing after clause (g) of sub-section (1) of Section 11, the following shall be substituted:—

"a tax in respect of professions , trades, callings or employments, for each financial year at the rate of fifty rupees in respect of classes of persons specified at clauses (a) to (e), and hundred rupees in respect of classes of persons specified at clauses (f) and (g), in addition to any tax, rate, duty or fee that may be payable under any other law:

Provided that nothing in this section shall authorize the

levy of more than fifty rupees and hundred rupees as tax payable by any person for any financial year.

W.P. Act XXXIV of 1964, published in W.P. Gazette (Extraordinary), dated 29th June, 1964, pages 2175-85; and adopted by B

(Adaptation) Order, 1975 with substitution of the word Balochistan for the words West Pakistan, published in Baln. Gazette (Extraordinary) No. 17, dated 9th May, 1975.

Amendment of
West Pakistan,
Act I of 1965.

Amendment of
Balochistan
Finance

Ordinance 1969.

1

5. (1) In the Balochistan Finance Act, 1965', in clauses (i), (ii) and (iii) of section 5, the figures of One Thousand rupees, five hundred rupees and One hundred rupees shall be substituted for Three Thousand rupees, One thousand rupees and three hundred rupees respectively.

(2) In the Balochistan Finance Act, 19657, for clauses (i) and (11) of sub-section (1) of section 12, the following shall be substituted:—

(i) in the case of hotel the daily One rupee per

rents of which are upto day per
Rupees Fifty per day per lodging unit.
lodging unit.

(ii) in the case of Hotel the daily Two rupees
rents of which exceed per day per
Rupees Fifty per day per lodging unit.
lodging unit.

Provided that the tax levied under sub-section (1) and (ii) above shall be worked out and assessed on the basis of half of the total number of lodging units available in the hotel.

(3) In the Balochistan Finance Act, 1965 the sub-section 2, 3, 5 and 6 of section 12 shall be deleted.

6. In the Balochistan Finance Ordinance, 1969? in clauses (1) and (ii) of sub-section 1 of section 8 shall be substituted, as under:-

(i) In the case of tickets for Twenty five admission to a Cinema house. Paisas per tickets.

(ii) In the case of tickets for Two rupees admission to a Race Course. per tickets.

(Adaptation) Order, 1975 with substitution of the word Balochistan for the words West Pakistan, published in Baln. Gazette (Extraordinary) No. 17, dated 9" May, 1975.

2

W.P. Ordinance VII of 1969; published in W.P Gazette (Extraordinary), dated 30" June, 1969, pages 1003-1050; and adopted

Laws (Adaptation) Order, 1975 with substitution of the word Balochistan for the words West Pakistan, published in Baln. Gaze (Extraordinary) No. 17, dated 9" May, 1975.

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