

THE BALOCHISTAN FINANCE
ORDINANCE, 1970

(W.P. Ordinance XXIV of 1970)

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'THE 7[BALOCHISTAN?] FINANCE ORDINANCE, 1970

(West Pakistan Ordinance XXIV of 1970)

[30" June, 1970]

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

Preamble. WHEREAS it is expedient to continue and levy certain taxes, cesses and surcharges in the new Province of Balochistan.

NOW, THEREFORE, in pursuance of the Martial Law Proclamation of 25" March, 1969, read with the Provisional Constitution Order, the Province of West Pakistan (Dissolution) Order, 1970, and in exercise of all powers enabling him in that behalf, the Governor of West Pakistan is pleased to make and promulgate the following Ordinance: —

Short title, 1. (1) This Ordinance may be called the commencement [Balochistan] Finance Ordinance, 1970.

t and extent. ;
(2) — It shall come into force on and from the first day of July, 1970.

(3) It shall extend to the whole of the Province of Balochistan comprising the territories specified in respect of this Province in the Schedule appended to the Province of West Pakistan (Dissolution) Order, 1970, excluding the Tribal Areas.

Cinema Tax. 2. (1) There shall be levied and collected a tax on cinemas payable by the owner or management thereof at the following rates for the financial year 1970-71;

(i) In the case of a One _ thousand Cinema classed as a_ rupees. first class cinema.

(ii) In the case of a Five _ thousand cinema classed as a_ rupees. second class cinema.

1 This Ordinance was promulgated by the Governor of W.P. on 30" June, 1970; published in the West Pakistan Gazette (Extra) dated 30" June, 1970, pages 1603-1606; and saved by Article 281 of the Interim Constitution of the Islamic Republic of Pakistan and validated by Act LXIII of 1975.

Substituted by the Balochistan Laws (Adaptation) Order, 1975, for the words "West Pakistan".

3 Spelling of the word "Baluchistan", wherever it appears in this ordinance, is corrected by insertion of letter "o" instead of "u"; Government of Balochistan, S&GAD's Notification No. SORI (4) 6/ S&GAD-89, dated 18" June, 1989.

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Surcharge on Motor
Vehicle Tax.

Tax on railway
fares and
freight.

Application of
existing laws.

Bar of suits in Civil
Courts.

Power to make rule.

(iii) In the case of a One hundred
cinema classed as_ rupees.
third class cinema.

(2) If the person responsible for the payment of tax
under sub-section (1) fails to pay the tax within the period
prescribed under the rules for its payment, he shall be liable to
pay, in addition to the amount of such tax, a penalty not
exceeding the amount of the tax payable.

3. There shall be levied and collected in any area in which
a tax is imposed on motor vehicles by or under any enactment
in force, a surcharge on such tax, payable by the person by
whom the tax is payable at the following rates for the financial
year 1970-71: —

(i) Motor vehicles used for the Twenty five
transport or carriage of goods rupees.
and materials.

(ii) | Motor vehicles plying for Fifty rupees.
hire and licensed to carry
more than eight persons

4. Until the 30" day of June 1971, there shall be levied and
paid on railway fares and freights a tax according to the scale
set out in the Schedule.

5. Where any tax, cess or surcharge imposed by this
Ordinance is by way of an addition to, or a surcharge on any
existing tax imposed by or under any enactment in force, the
procedure provided in such enactment and the rules framed
thereunder for the assessment, collection and recovery of such
tax, shall, so far as applicable, apply to the assessment,
collection and recovery of the additional tax, cess or surcharge.

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 Ordinance and the rules thereunder or any penalty imposed under sub-section (2) of section 2.

7. (1) The Provincial Government may make rules for carrying into effect the purposes of this Ordinance, and such rules may, among other matters, prescribe the procedure for the assessment, collection and payment of any tax or cess levied or the imposition of any penalty under this Ordinance, in so far as

such procedure is not provided in this Ordinance.

(2) Any rules made or deemed to have been made under the corresponding provisions of the [Balochistan] Finance Ordinance, 1969 (W.P. Ordinance VII of 1969), shall, so far as may be, be continued and be deemed to have been made under this Ordinance.

(See Schedule on next page)

SCHEDULE

(See Section 4)

Tax on Railway Fares and Freights

PART I

Where the freight on any consignment does not exceed Rs. 3.

Where the freight on any consignment exceeds Rs. 3 but Six paisa. does not exceed Rs. 10.

Where the freight on any consignment exceeds Rs. 10 but Twelve paisa. does not exceed Rs. 25.

Where the freight on any consignment exceeds Rs. 25 but Twenty-five paisa. does not exceed Rs. 50.

Where the freight on any consignment exceeds Rs. 50 but Fifty paisa.

* Substituted by the Balochistan Laws (Adaptation) Order, 1975, for the words "West Pakistan".

does not exceed Rs. 75. P|

Where the freight on any consignment exceeds Rs. 75 but One rupee.

does not exceed Rs. 100.

Where the freight on any consignment exceeds Rs. 100 but Two rupees.

does not exceed Rs. 150.

Where the freight on any consignment exceeds Rs. 150 but Three rupees.

does not exceed Rs. 225.

Where the freight on any consignment exceeds Rs. 225 but Four rupees.

does not exceed Rs. 300.

Where the freight on any consignment exceeds Rs. 300. Four rupees.

plus one rupee for
every hundred rupees
in excess of three
hundred rupees of
freight.

PART I

Provided that no tax shall be levied where the fare does not exceed