

## THE BALOCHISTAN FINANCE ORDINANCE, 1971

(Baln Ordinance VIII of 1971)

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'THE BALOCHISTAN? FINANCE ORDINANCE, 1971

Preamble.

Short title,  
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Cinema Tax.

1

(Balochistan Ordinance VIII of 1971)

[30" June, 1971]

An Ordinance to continue and levy certain taxes and fees in the Province of Balochistan.

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

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

1. (1) This Ordinance may be called the Balochistan Finance Ordinance, 1971.

(2) It shall come into force on and from the first day of July, 1971.

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

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 1971-72: —

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

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

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

(2) If the person responsible for the payment of tax

This Ordinance was promulgated by the Governor of Balochistan on 30<sup>th</sup> June, 1971; published in the Balochistan Gazette (Extraordinary) No. 17, dated 30<sup>th</sup> June, 1971; saved by Article 281 of the Interim Constitution of the Islamic Republic of Pakistan (1972); and validated by Federal Act LXIII of 1975.

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Spelling of the word “Baluchistan”, wherever it appears in this Ordinance, is corrected by insertion of letter “o” instead of “u”; per Government of Balochistan, S&GAD’s Notification No. SORI (4) 6/ S&GAD-89, dated 18<sup>th</sup> June, 1989.

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Surcharge on Motor  
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rules.

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 1971-72: —

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

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

4. 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.

5. 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.

6. (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 West Pakistan Finance Ordinance, 1969, (W.P. Ordinance VII of 1969), shall, so far may be, be continued, and be deemed to have been under this Ordinance.

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