

THE STAMPS (BALOCHISTAN AMENDMENT)  
ORDINANCE, 2001

(Balochistan Ordinance IV of 2001)

CONTENTS

SECTIONS

Preamble.

1. Short title and commencement.
2. Insertion of Section 27 A in Act, II of 1899.
3. Substitution of Article 23 of Schedule I of Act II 1899.
  
4. Substitution of Article 31 of Schedule I Act II of 1899.

'THE STAMPS (BALOCHISTAN AMENDMENT)

Preamble.

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Insertion of Section  
27 A in Act II of  
1899.

ORDINANCE, 2001

(Balochistan Ordinance IV of 2001)

[9" March, 2001]

An Ordinance further to amend the Stamp Act, 1899? (II of 1899), in its application to the Province of Balochistan.

WHEREAS it is expedient further to amend the Stamps Act, 1899, in its application to! the Province of Balochistan, in the manner hereinafter appearing:

AND WHEREAS the. Provincial Assembly of Balochistan stands suspended in pursuance of the fourteenth day of October, 1999, and the Governor of Balochistan is satisfied that circumstances exist which render it necessary to take immediate action;

NOW THEREFORE, in pursuance of Article 4 of the Provisional Constitution (Amendment) Order, 1999, (Chief Executive's Order No. 9 of 1999), 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 Stamps (Balochistan Amendment) Ordinance, 2001.

(2) It shall come into force at once.

2. In the Stamp Act, 1899, hereinafter referred to as the said Act, after section 27, the following new section shall be inserted—

"27-A. Valuation of Urban land. (1) Where any instrument chargeable with advalorem duty under sub-Article (b) of Article 23 and sub-Article (b) of Article 31 of Schedule I, relates to land only or land with any building or structure thereon, the value of the land shall be calculated according to the valuation table notified by the Collector in respect of land

1 This Ordinance was made by the Governor of Balochistan on 2" March, 2001; and published in the Balochistan Gazette (Extraordinary) No.18, dated 9" March, 2001.

Being an Ordinance made under the Provisional Constitution (Amendment) Order, 1999 (Chief Executive Order No. 9 of 1999); protected first under Article 270-AA [as amended vide Constitution (Seventh Amendment) Act, 2003 (Act III of 2003)]; and later declared continue in force by clause (2) of Article 270-AA [as amended vide Constitution (Eighteenth Amendment) Act, 2010 (Act X of 2010)], of the Constitution of Islamic Republic of Pakistan, 1974.

2

The Stamp Act 1899 (Act II of 1899), adapted by the Balochistan Laws (Adaptation) Order, 1975; for adaptation see the Balochistan Gazette (Extraordinary) No. 17, dated 9<sup>th</sup> May, 1975.

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Substitution of  
Article 23 of  
Schedule I of Act II  
1899.

situated in the area of locality concerned.

(2) Where an instrument, mentioned in sub section (I), relates to land with building or structure thereon it shall state the value of the land and the building or structure separately and the value of the building or structure so stated shall be subject to the provisions contained in this Act, be accepted.

(3) Where the value of land stated in an instrument to which sub section (1) applied is more than the value fixed according to the valuation table, the value declared in the Instrument shall be accepted as value for the purposes of duty.

(4) Where the value given in the valuation table notified under sub section (I), when applied to any land appears to be excessive, the Commissioner may, on application made to him by the aggrieved person, determine its correct value and for that purpose the provisions of section 31 and section 32, shall apply mutatis mutandis"

In the said Act, in Schedule I, for Article 23, the following

shall be substituted:—

"23. Conveyance as defined by sub section (10) of section 2, not being a transfer charged or exempted under No. 62.

(a) Incase of Rupees five for every rupees one  
Agricultural hundred or part thereof of the  
Land. value of the land.

(b) Incase of Rupees five for every rupees one  
immovable hundred or part thereof of the  
property in an value of property.  
urban area.

(c) In any other Rupees five for every rupees one  
case. hundred or part thereof of the

value of the property.

Explanation—I. for the purposes of Sub-Article (b).

() "Urban area" shall mean:—

(i) Any area specified by Government under  
section 3 of the Balochistan Urban

Immovable Property Tax Act, 1958; and

(ii) Any built up area including land situated within or adjoining such area as may be specified by Government by notification to

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be an urban area for the purpose of this

clause.

Explanation.

(ii) "built up area"

For the purpose of sub-clause

shall mean land which is

occupied as site of the building or enclosure and is

not used for agricultural purpose or a purpose  
subservient to agriculture.

(2) Duty chargeable in respect of instruments relating  
to property in an urban area specified by the

Government under clause (1) shall be effective

from the date such area is specified as urban area.

Explanation— II. Any reference in Schedule I of  
Article 23, shall mean a reference to sub-Article (a) and (c) only."

Substitution of 4. In the said Act, in Schedule-I, for Article 31, the following  
Article 31 of shall be substituted:—  
Schedule I Act II of

1899.

(a) When executed in  
respect of Agricultural  
land;

(b) When executed in  
respect of immovable  
property in an urban  
area as defined in No.  
23;

(c) In any other case;

"Article 31. Exchange of property-Instrument of—

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

property.

Rupees five for every  
rupees one hundred or part  
thereof of the property.

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