

# THE BALOCHISTAN FINANCE ACT, 1967

(W. P. Act IV of 1967)

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## <sup>1</sup>THE <sup>2</sup>[BALOCHISTAN<sup>3</sup>] FINANCE ACT, 1967

(West Pakistan Act IV of 1967)

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<sup>1</sup> This Act was passed by the W. P. Assembly on 30<sup>th</sup> June, 1967; assented to by the Governor of W. P. on 30<sup>th</sup> June, 1967; and, published in the W. P. Gazette (Extraordinary), dated 30<sup>th</sup> June, 1967, pages 1851-1857.

<sup>2</sup> Substituted by Balochistan Laws (Adaptation) Order, 1975, for the words "West Pakistan". See the Balochistan Gazette (Extraordinary) No. 17, dated 9<sup>th</sup> May, 1975.

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

[30<sup>th</sup> June, 1967]

An Act to continue and levy certain taxes and duties in  
<sup>2</sup>[Balochistan].

Preamble.

WHEREAS it is expedient to continue and levy certain  
taxes and duties in the Province of <sup>2</sup>[Balochistan];

It is hereby enacted as follows:—

Short title,  
commencemen  
t and extent.

1. (1) This Act may be called the <sup>2</sup>[Balochistan]  
Finance Act, 1967.

(2) It shall come into force on and from the first day  
of July, 1967.

(3) It shall extend, unless otherwise specified  
hereinafter, to the whole of <sup>2</sup>[Balochistan], except the Tribal  
Areas.

Definitions.

2. In this Act, unless there is anything repugnant in the  
subject or context, "Government" means the Government of  
<sup>2</sup>[Balochistan].

Surcharge on  
Agricultural  
Income-tax in  
certain  
Districts.

3. (1) There shall be levied and collected from every owner of land which is assessed to agricultural income-tax in the Districts of Bannu, Dera Ismail Khan, Hazara, Mardan, Kohat, Peshawar, <sup>1</sup>Campbellpur, Dera Ghazi Khan, Gujranwala, Gujrat, Jhelum, Jhang, Lahore, <sup>2</sup>Lyallpur, <sup>3</sup>Mianwali, Multan, <sup>4</sup>Muzaffargarh, Rawalpindi, Sahiwal, Sargodha, Sheikhpura and Sialkot, on the land-revenue payable in the agricultural year, 1966-67, an additional amount of agricultural income-tax by way of surcharge at the rate specified in the First Schedule.

*Explanation.*— For purposes of this section, "agricultural year" means the agricultural year as defined in the Punjab Land Revenue Act, 1887<sup>5</sup>.

(2) The provisions of the North-West Frontier Province Agricultural Income-tax Act, 1948<sup>6</sup>, and the Punjab Agricultural Income-tax Act, 1951<sup>7</sup>, shall, so far as may be, apply to the assessment, collection and recovery of the surcharge imposed under this section.

Tax on cinemas.

4. 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, 1967-68:—

- |       |   |                      |
|-------|---|----------------------|
| (i)   | In the case of a cinema classed as a first class cinema.  | One thousand rupees. |
| (i)   | In the case of a cinema classed as a second class cinema. | Five hundred rupees. |
| (iii) | In the case of a cinema classed as a third class cinema.  | One hundred rupees.  |

Tax on motor  
vehicles.

5. There shall be levied and collected in any area in which

<sup>1</sup> Now 'Attock'.

<sup>2</sup> Now bifurcated into 'Lahore and Kasur' Districts.

<sup>3</sup> Now 'Faisalabad'.

<sup>4</sup> Now bifurcated into 'Multan and Vehari' Districts.

<sup>5</sup> That is Punjab Act VII of 1887, now repealed and replaced by Balochistan Land Revenue Act, 1967 (West Pakistan Act XVII of 1967).

<sup>6</sup> That is NWFP. Act XVII of 1948.

<sup>7</sup> That is Punjab Act XVI of 1951.

a tax is imposed on motor vehicles by or under any enactment in force in <sup>1</sup>[Balochistan], a surcharge on such tax at the following rates for the financial year, 1967-68:—

- (i) Motor vehicles used for the transport or carriage of goods and materials. Twenty-five rupees.
- (ii) Motor vehicles plying for hire and licensed to carry more than eight persons. Fifty rupees.

Tax on railway fares and freights.

6. Until the 30<sup>th</sup> day of June, 1968, there shall be levied and paid on railway fares and freights a tax according to the scale set out in the Second Schedule.

Alteration in stamp duty.

7. With effect from 1<sup>st</sup> July, 1967, Schedule I of the Stamp Act, 1899<sup>2</sup>, shall have effect as if—

(a) In Article 47—

- (i) in Division E, between the words "EXCEPT SUCH A" and the word "RE-INSURANCE", the words "GROUP TERM INSURANCE AS IS DESCRIBED IN DIVISION EE OF THIS ARTICLE OR "A" were added; *and*
- (ii) after Division E as so modified, the following new Division were inserted:—

**"EE-GROUP TERM INSURANCE—**

By workmen and other employees in respect of death or accident to anyone of them rising out of or in the course of their employment, for every Rs. 100 or part thereof payable as premium;", *and* Six paisa.

<sup>1</sup> Substituted by Balochistan Laws (Adaptation) Order, 1975, for the words "West Pakistan". See the Balochistan Gazette (Extraordinary) No. 17, dated 9<sup>th</sup> May, 1975.

<sup>2</sup> That is Act II of 1899.

(b) in Article 62, in clause (a), for the word "One-half, the word "One-fourth" were substituted.

- Amendment of West Pakistan Act No. XXXIV of 1964. 8. In the <sup>1</sup>[Balochistan] Finance Act, 1964<sup>2</sup>, in section 12, after sub-section (4), the following new sub-section shall be added, namely:—
- "(5) Government may by an order, notified in the official Gazette, exempt any Sugar Mill or all Sugar Mills in any specified area from the payment of the whole or any part of the cess under this section."
- Penalty. 9. If the person responsible for the payment of the tax under section 4 fails to pay the tax, he shall be liable to pay, in addition to the amount of such tax, a penalty not exceeding the amount of the tax payable.
- Bar of suits in Civil Courts. 10. No suit shall lie in any Civil Court to set aside or modify any assessment of tax made under this Act and the rules made thereunder.
- Application of existing laws. 11. Where any tax or surcharge imposed by this Act is by way of an addition to, or a surcharge on, any existing tax imposed by or under an enactment in force in <sup>2</sup>[Balochistan] 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 or surcharge.
- Power to amend or vary an Act. 12. Government may, by notification in the official Gazette, make such omission from, additions to, adaptations and modifications of, any <sup>1</sup>[Balochistan] Act, as may be necessary for the purpose of the levy and collection of any tax imposed by or under this Act.
- Power to make rules. 13. (1) Government may make rules for carrying into effect the purposes of this Act, and such rules may, among other matters, prescribe the procedure for the assessment, collection and payment of any tax levied under this Act, in so

<sup>1</sup> Substituted by Balochistan Laws (Adaptation) Order, 1975, for the words "West Pakistan". See the Balochistan Gazette (Extraordinary) No. 17, dated 9<sup>th</sup> May, 1975.

<sup>2</sup> That is West Pakistan Act XXXIV of 1964; published in the West Pakistan Gazette (Extraordinary), dated 29<sup>th</sup> June, 1964, pages 2175-85.

far as such procedure is not provided in this Act.

(2) Any rules made or deemed to have been made under the corresponding provisions of the <sup>1</sup>[Balochistan] Finance Act, 1966<sup>2</sup>, shall, so far as may be, be continued and be deemed to have been made under this Act.

*(See Schedule on next page)*

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<sup>1</sup> Substituted by Balochistan Laws (Adaptation) Order, 1975, for the words "West Pakistan". See the Balochistan Gazette (Extraordinary) No. 17, dated 9<sup>th</sup> May, 1975.

<sup>2</sup> That is W.P. Act I of 1966; published in the West Pakistan Gazette (Extraordinary), dated 30<sup>th</sup> June, 1966, pages 1945-50.

## FIRST SCHEDULE

(See SECTION 3)

	<i>Surcharge</i>
Where the total land-revenue payable does not exceed Rs. 349.	Nil.
Where the total land-revenue payable exceeds Rs. 349 but does not exceed Rs. 499.	Rupees twelve.
Where the total, land-revenue payable exceeds Rs. 499 but does not exceed Rs. 749.	Rupees twenty four.
Where the total land-revenue payable exceeds Rs. 749 but does not exceed Rs. 999.	Rupees fifty.
Where the total land-revenue payable exceeds Rs. 999 but does not exceed Rs. 1,999.	Rupees one hundred.
Where the total land-revenue payable exceeds Rs. 1,999 but does not exceed Rs. 4,999.	Rupees two hundred and fifty.
Where the total land-revenue payable exceeds Rs. 4,999 but does not exceed Rs. 9,999.	Rupees five hundred.
Where the total land-revenue payable exceeds Rs.9,999.	Rupees one thousand.

## SECOND SCHEDULE

[See SECTION 6]

### PART I

<i>Freight (Goods)</i>	<i>Tax</i>
Where the freight on any consignment does not exceed Rs. 3.	Nil.
Where the freight on any consignment exceeds Rs.3 but does not exceed Rs. 10.	Six Paisa.
Where the freight on any consignment exceeds Rs.10 but does not exceed Rs. 25.	Twelve Paisa.
Where the freight on any consignment exceeds Rs. 25 but does not exceed Rs. 50.	Twenty- five paisa.
Where the freight on any consignment exceeds Rs. 50 but does not exceed Rs. 75.	Fifty paisa.
Where the freight on any consignment exceeds Rs. 75 but does not exceed Rs. 100.	One rupee.
Where the freight on any consignment exceeds Rs.100 but does not exceed Rs. 150.	Two rupees.
Where the freight on any consignment exceeds Rs.150 but does not exceed Rs. 225.	Three rupees.
Where the freight on any consignment exceeds Rs. 225 but does not exceed Rs. 300.	Four rupees.
Where the freight on any consignment exceeds Rs. 300.	Four rupees <i>plus</i> one rupee for every hundred rupees in excess of three hundred rupees of freight.

### PART II



<i>Fares (Passenger)</i>	<i>Amount of tax</i>
On a first class ticket	50 paisa.
On a second class ticket	25 paisa.
On an inter class ticket	12 paisa.
On a third class or deck ticket	6 paisa.

Provided that no tax shall be levied where the fare does not exceed Rs. 3.

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