

**THE BALOCHISTAN REVENUE AUTHORITY
ACT, 2015**

(Baln Act VII of 2015)

CONTENTS

SECTIONS

Preamble.

1. Short Title, Extent and Commencement.
2. Definitions.
3. The Authority.
4. Powers and Functions of the Authority.
5. Human Resource Management.
6. Integrity Management System.
7. Meetings.
8. Ex-Officio Status of Secretary.
9. Validity of Proceedings.
10. Data bank.
11. Properties and Assets to Vest in the Authority.
12. Authority May Impose any Fee or Charges.
13. Advisory Council.
14. Section 14 omitted
15. Section 15 omitted
16. Fund.
17. Budget and Accounts.
18. Audit.
19. Staff.
20. Delegation by the Government.

21. Directions from the Government.
22. Delegation of Powers and Functions by the Authority.
23. Annual report.
24. Public Servants.
25. Indemnity.
26. Representation to the Chairperson.
27. Power to Conduct Surveys.
28. Assistance to the Authority.
29. Directorates.
30. Act to override other Laws.
31. Rules.
32. Regulations.
33. Removal of Difficulties.
34. Validation.

**THE BALOCHISTAN REVENUE AUTHORITY
ACT, 2015**

(Balochistan Act VII of 2015)

[3rd July, 2015]

An Act to provide for the establishment of Balochistan Revenue Authority.

Preamble.

Whereas it is expedient to reform and modernize, the system of taxation, to provide assistance to tax payers, to promote compliance with fiscal laws, to establish a progressive and professionally efficient tax management organization, and to provide for ancillary matters thereto;

It is hereby enacted as follows:—

CHAPTER— I
PRELIMINARY

Short Title, Extent and Commencement. 1. (1) This Act shall be called the Balochistan Revenue Authority Act, 2015.

(2) It extends to ²[the] whole of Balochistan ³[***].

(3) It shall come into force on and from 1st day of July, 2015.

Definitions.

2. In this Act unless there is anything repugnant in the subject or context,—

(a) “Act” means the Balochistan Revenue Authority Act, 2015;

(b) “Advisory Council” means the Advisory Council of the Authority constituted under section 13 of the Act;

(c) “Appellate Tribunal” means the Appellate Tribunal established under the Act;

(d) “Authority” means the Balochistan ⁴[Revenue] Authority ⁵[established under section 3 of the Act];

¹ This Act was passed by the Balochistan Assembly on 25th June, 2015; assented to by the Governor of Balochistan on 3rd July, 2015; and published in the Balochistan Gazette (Extraordinary) No.135, dated 3rd July, 2015, which came into force on and from 1st day of July, 2015, S. 1(3).

² Inserted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. I of 2019); passed by the Provincial Assembly of Balochistan on 24th December, 2018; assented to by the Governor Balochistan on 3rd January, 2019; published in the Balochistan Gazette (Extraordinary) No. 7, dated 15th January, 2019; and shall deem to have taken effect on and from 1st day of July 2015.

³ The words “except its Tribal Areas” omitted, *ibid*.

⁴ Substituted for the word “Revenues” by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. I of 2019); for detail see footnote 2 under section 1 (2).

- (e) “Chairperson” means the Chairperson of the Authority ¹[appointed under sub-section (4) of section 3 of the Act];
- (f) “Committee” means a committee of the Authority ²[formed under clause (s) of sub-section (2) of section 4 of the Act];
- (g) “Employee” means a person in the employment and service of the Authority;
- (h) “Federal Board Of Revenue” means the Federal Board of Revenue established under the Federal Board of Revenue Act 2007 (IV of 2007);
- (i) “Fiscal law” means the law of Balochistan relating to tax duty or charge including stamp duty, excise duty on alcoholic liquors, opium and other narcotics, land revenue, sales tax on service, taxes on agricultural income, motor vehicles, immovable property and entertainments, capital gains tax on immovable property, capital value tax, asset tax, tax on professions, trades, callings or employment ³[, worker’s welfare fund, workers’ profit participation fund, infrastructure development cess] or such other law imposing any tax, levy, cess, duty, fee, charge or surcharge as the Government may specify;
- (j) “Government” means Government of Balochistan;
- ⁴[(jj) “Government Servant” means a person in the service of the Federal Government or in the Provincial Government;]
- ⁵[(jjj) “Human Resource Policy” means the policy related to employees for the purpose of enhancing efficiency in the functioning of the Authority, which has been approved by the competent authority from time to time;]
- (k) “Member” means any person appointed as a member of the Authority ⁶[under sub-section (4) of section 3 of

⁵ The words and figure inserted, *ibid.*

¹ The words and figure inserted, *ibid.*

² The words and figure inserted, *ibid.*

³ The comma and words inserted, *ibid.*

⁴ New clause (jj) inserted, by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. I of 2019); for detail see footnote 2 under section 1 (2).

⁵ New clause (jjj) inserted, *ibid.*

⁶ The words and figure inserted, *ibid.*

the Act];

- (l) “Person” includes—
 - (i) an individual;
 - (ii) a company or association of persons;
 - (iii) the Federal Government;
 - (iv) a Provincial Government;
 - (v) a local authority or local government; *and*
 - (vi) a foreign government, a political subdivision of a foreign government, or an international organization;
- (m) “Prescribed” means prescribed by the rules or regulations;
- (n) “Public Account” means the Public Account of the Province in terms of Article 118 of the Constitution of Islamic Republic of Pakistan;
- ¹[(nn) “Public Servant” means a person in the service of the Authority as defined in section 24 of the Act;]
- (o) “Provincial Consolidated Fund” means the Provincial Consolidated Fund in ²[terms of] Article 188 of the Constitution of the Islamic Republic of Pakistan;
- (p) “Regulations” means the regulations framed under the Act; *and*
- (q) “Rules” means the rules made under the Act.

CHAPTER— II

BALUCHISTAN REVENUE AUTHORITY

The Authority.

3. (1) The Government shall, by notification, establish an Authority to be called the Baluchistan Revenue Authority.

(2) The Authority shall be a body corporate, having perpetual succession and a common seal, with power to enter into agreements, acquire, hold, manage and, subject to sub-section 3, dispose of property and to sue and be sued in its name.

(3) The Authority shall not dispose of any immovable property except with the prior approval of the Government and

¹ New clause (nn) inserted, *ibid.*

² Substituted for the words “tern if”, *ibid.*

through competitive bidding.

(4) The Authority shall consist of the Chairperson and not less than four members, including a Tax Operations Member, an Audit Member, an Information Technology Member, and a Human Resource Member. The Chairperson and members shall be appointed by a Government Committee. The Committee shall comprise of the Chief Secretary, Secretary Finance, Secretary Services and General Administration Department, for the Chairperson and include the Chairperson for appointment of the members. These vacancies shall be filled through vacancy announcement and based on open competition. The appointments shall be made in such manner and on such terms and conditions as may be prescribed, including performance based market salaries. The ¹[Chairperson and Members] shall be appointed for a period of three years and shall be eligible for re-appointment for a similar term:

Provided that there shall be no further re-appointment of such person on expiry of second term.

(5) No person shall be appointed as the Chairperson ²[*] unless he/she possesses:–

- (a) has at least a Master's or equivalent degree in Economics, Political Science, Law, Public Administration, Accounting or Public Financial Management from a University or Institution duly recognized by Higher Education Commission (HEC);
- (b) has at least twenty-five years experience in the relevant field, including five years' experience in tax administration, financial management, accounting, auditing at a senior position;
- (c) is not more than sixty-five years of age on the date of appointment; *and*
- (d) possesses such other qualifications which the Government may prescribe.

¹ Substituted for the word "Member" by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. I of 2019); for detail see footnote 2 under section 1 (2).

² The comma and number with brackets omitted, by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. I of 2019); for detail see footnote 2 under section 1 (2).

¹[*****]

²[(6) The qualifications, experience and other requirements for appointment as Members ³[*****] would amongst other include;

- A Pakistani citizen;
- Have Balochistan domicile;
- Physically and mentally fit;
- Has a Masters' degree or its equivalent;
- At least twenty years of experience;
- Is at least forty years old and at most sixty-five years old during the year of selection;
- Is competent, honest, has a high moral integrity, and is of good repute;
- Is not a caretaker of a political party;
- Relinquishes all other offices while being a member of the Authority;
- Does not pursue his/her profession while a member of the Authority.]

⁴[(7) If the office of the Chairperson is vacant or he is absent or is unable to perform the functions of the Chairperson owing to any cause, the senior most Member, as designated by Government, shall perform the functions of the Chairperson:

Provided that the Government shall fill in the vacant post of Chairperson and Members within two months.]

Powers and
Functions of
the Authority.

4. (1) The Authority shall exercise such powers and perform such functions as are necessary to achieve the purposes of this Act.

(2) Without prejudice to the generality of the powers mentioned in sub-section (1), the Authority shall have powers to:—

- (a) administer and collect such taxes, duties, cesses and other levies as are assigned to the Authority under a fiscal law;
- (b) implement, with the approval of the

¹ Clause (ii) omitted, *ibid.*

² Clause (iii) renumber as sub-section (6), *ibid.*

³ The words "shall be such as may be prescribed by the Government and" omitted, *ibid.*

⁴ Clause (iv) renumber as sub-section (7), by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. I of 2019); for detail see footnote 2 under section 1 (2).

Government, the tax administration reforms;

- (c) promote voluntary tax compliance;
- (d) implement comprehensive policies and ¹[program] for education and facilitation of taxpayers, stakeholders and employees to improve the quality of the performance of the Authority as a service oriented entity;
- (e) adopt modern effective tax administration methods, information technology systems and policies to consolidate assessments, improve processes, organize registration of tax payers, widen the tax base, and make departmental remedies more efficient including enforcement of, or reduction or remission in duty, penalty[, default surcharge]² or tax, in accordance with the relevant fiscal law;
- (f) improve productivity through a comprehensive and effective human resource strategy;
- (g) identify and select in a transparent manner, qualified work force on such terms and conditions and in such manner as may be prescribed;
- (h) grant such performance based additional allowances or incentives[, bonuses]³ and rewards to the employees ⁴[***] of the Authority as may be prescribed;
- (i) take appropriate measures including internal controls to combat corruption in the organizations under the Authority and to provide checks to ensure that the integrity of the employees is defied periodically through applicable procedures and the said verification shall constitute one of the criteria for purposes of grant of incentives and consideration for promotion;

¹ Substituted for the word “programmers”, *ibid*.

² Inserted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. I of 2019); for detail *see* footnote 2 under section 1 (2).

³ Inserted, *ibid*.

⁴ The words “and numbers” omitted, *ibid*.

- (j) direct or advise, where necessary, investigation or inquiry into suspected duty or tax evasion and tax or commercial fraud;
- (k) introduce and maintain a system of accountability of performance, competence and Conduct of the employees;
- (l) implement the mandate and provisions of a fiscal law if so authorized by such law;
- (m) establish, with the approval of the Government, a foundation for the welfare of the present and retired employees and their families, and for creating, establishing, organizing and assisting them in the social and cultural facilities;
- (n) frame regulations, policies, ¹[programs], strategies in order to carry out the purposes of the Act;
- (o) set up mechanism and processes for remedying the grievances and complaints of the tax payers;
- (p) develop a website and adopt, in the prescribed manner, electronic communication in respect of all taxation matters such as e-filing, e-payment, e-notice, e-notification, digital imaging, protocols or agreements;
- (q) practice transparency and public participation as a norm for all its processes and policies;
- (r) review the existing fiscal laws and suggest improvements, if necessary;
- (s) ²[form] a committee and assign or delegate functions to the committee; ³[**]
- (t) perform such other functions as may be prescribed or are incidental to the above

¹ Substituted for the word “programmers” by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. I of 2019); for detail see footnote 2 under section 1 (2).

² Substituted for the word “from” by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. I of 2019); for detail see footnote 2 under section 1 (2).

³ The word “and” omitted, *ibid*.

functions or assigned by the Government[;]¹.

²[(u) to carry out any other functions, activities and acts, etc., as decided and determined by the Authority; and

(v) establish such offices, regional offices or field formations as deemed necessary for the effective functioning of the Authority.]

(3) Subject to the provisions of this Act and the relevant fiscal law, the Authority may, where appropriate, issue notifications, circulars and instructions for the enforcement of the provisions of the Act or any other fiscal law administered by the Authority.

Human Resource
Management.

5. (1) The Authority may, in respect of employees:–

(a) develop and implement human resource management policies;

(b) assess, identify, create, increase, decrease or designate or re-designate posts and prepare and execute the internal job posting regime;

(c) lay down qualifications and criteria for the posting of employees against specialized or available posts;

(d) implement a transparent and objective evaluation process to determine that an employee is qualified for posting against a specialized or available post;

(e) make assessment of integrity and proficiency of the employees for purposes of evaluation, posting, promotion, transfer or other incidental matters;

(f) transfer, select or post any employee against any post on the basis of transparent criteria of selection in any entity administered by the Authority;

(g) take action, issue orders, regulations, guidelines code of conduct to achieve the purposes of this Act;

(h) appoint, with or without remuneration, such advisers, ³[officers and staff], consultants,

¹ Substituted for a full-stop, *ibid*.

² New clauses (u) and (v) inserted, *ibid*.

experts, interns, liaison officers and other staff as may be prescribed;

- (i) fix, ¹[as may be prescribed under section 32 of the Act], an honorarium or remuneration for the Services rendered by adviser, consultants, experts, fellows, interns, officers and staff of the Authority, liaison officers and other staff engaged by the Authority; *and*
- (j) impart the requisite training to its employees for purposes of better tax administration.

(2) Notwithstanding anything contained in this Act, an appointment of a person to a post in the Authority shall not confer any right on such person to continue to serve in the said post.

²[(3) Notwithstanding anything contained in this Act or any other law, rules or judgment of any court, the Authority shall be competent to re-designate or regularize its employees working on contract or temporary basis, in basic pay scale 1 to 20, through a Selection Committee to be notified by Government or, as the case may be, the Authority, and Government or Authority shall not be required to refer such employees to and consult the Balochistan Public Service Commission for making such appointments or on matters relating to qualifications for such appointments and methods of their recruitment.]

Integrity
Management
System.

6. The Authority shall develop and implement a robust Integrity Management System having the following features:

- (1) A separate, independent Integrity Management Cell headed by senior officer shall chalk out a comprehensive code of conduct for the employees;
- (2) The Cell, shall spearhead an Integrity Management Framework with zero tolerance for the corrupt practices in all entities of the Authority.
- (3) Automated system shall be developed to trail all transactions to pinpoint use of discretion by employees for subsequent investigation if needed.
- (4) Code of conduct shall spell out standards of behavior of all employees.

³ Substituted for the word “commissioners” by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. I of 2019); for detail see footnote 2 under section 1 (2).

¹ Substituted for the words “with the approval of the Advisory Council”, *ibid*.

² New sub-section (3) added, *ibid*.

- (5) An online web-based complaint registration system as well as dedicated phone lines shall be maintained to receive complaints from aggrieved taxpayers and other stakeholders.
- Meetings. 7. (1) The Authority shall meet at least once in a month but the Chairperson may, at any time, call a meeting of the Authority.
- (2) The Authority shall conduct its meetings, take decisions and keep record of the proceedings of the meetings in such manner as may be prescribed, and until so prescribed as may be determined by the Authority.
- Ex-Officio Status of Secretary. 8. Chairman BRA shall have the Status of Secretary, Government of Balochistan.
- Validity of Proceedings. 9. No act, proceeding, decision or order of the Authority or a committee of the Authority shall be invalid by reason only of the existence of vacancy or any defect in the constitution of the Authority or a committee.
- Data bank. 10. (1) The Authority shall create and maintain a data bank containing information from third parties necessary to achieve the purposes of this Act.
- (2) The Authority shall use the data, amongst other things, to increase the taxpayers' base, ensure accuracy of information, financial analysis and to evaluate the performance of the employees.
- (3) The Authority may share its data with, or request for data from, the Government or any of its statutory body, law enforcement entity or utility company, stock exchange, State Bank of Pakistan bank financial institutions or other organizations including any ministry, body or authority of the Federal Government or of any other Province.
- Properties and Assets to Vest in the Authority. 11. (1) All properties, assets and records transferred to, or purchased or acquired by, the Authority and all intellectual property rights arising from technical or professional reports, analysis, or system, written, prepared or developed by the employees of the Authority or procured by the Authority shall vest in the Authority and shall be the property of the Authority.
- (2) The Authority may create its own logo, insignia, stationary, forms, returns, challans and online communication mechanism.

Authority May
Impose any
Fee or
Charges.

12. The Authority may, with the approval of the Government, levy any fee or charges for provision of additional or enhanced facilities to the taxpayers, or may direct reimbursement of such cost or expense as is incurred by the Authority on that account.

CHAPTER– III ADVISORY COUNCIL

Advisory Council.

13. (1) There shall be an Advisory Council of the Authority consisting of the following: –

- | | |
|---|-------------------------------------|
| (a) Chief Minister; | Chairman |
| (b) Chief Secretary of the Government; | Member |
| (c) Minister Finance; | Member |
| (d) Secretary to the Government, Finance Department; | Member |
| (e) Senior Member Board of Revenue; | Member |
| (f) Secretary to the Government, Excise and Taxation; | Member |
| (g) Chairperson of BRA; | ¹ [Member and Secretary] |
| (h) Six private members to be nominated by the Government from amongst the eminent economists, tax experts, bankers, chartered accountants, representatives of Chambers of Commerce and Industry or civil society organizations, at a minimum comprising of, an Economist with a PhD in Economics from an international | Member |

¹ Substituted for the word “Secretary” by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. I of 2019); for detail see footnote 2 under section 1 (2).

university, a certified Chartered Accountant with fifteen years of experience, a Lawyer who is a Barrister or has LLM degree with a minimum of fifteen years of Corporate Tax experience, and a tax official of the Federal Board of Revenue, serving or retired, who is in Grade 21 or above from Balochistan; Member; *and*

- (i) any other member co-opted by the Authority.

(2) The Advisory Council shall be an advisory body of the Authority and shall propose to the Authority appropriate recommendations and guidelines pertaining to policy, planning, reforms, budget and any other matter referred to it by the Government.

(3) The Chief Minister and, in ¹[his] absence the Chief Secretary, shall be the Convener of the Advisory Council.

(4) The Advisory Council shall perform its functions in such manner as may be prescribed.

(5) The policies formulated by the Council shall be binding upon the Authority.

(6) The Council shall meet at least once every six month.

²[(7) The private members shall be nominated for a period of two years and shall be eligible for further nomination for a similar term, as the Government may deem appropriate.]

CHAPTER– IV ADMINISTRATION OF TAXES

²[***]

³[*Section 14 omitted*]

³[***]

⁴[*Section 15 omitted*]

¹ Substituted for the word “this” by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. I of 2019); for detail see footnote 2 under section 1 (2).

² Substituted, *ibid.*

³ Section 14 with marginal heading omitted, by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. I of 2019); for detail see footnote 2 under section 1 (2).

⁴ Section 15 with marginal heading omitted, *ibid.*

CHAPTER– V
FINANCIAL PROVISIONS

- Fund. 16. (1) There shall be established a Fund to be known as, “the Balochistan Revenue Authority Fund” which shall ⁵[**] be autonomous and utilized to meet the expenses including the payment of salaries and other remuneration to the staff and be administered and controlled by the Authority.
- (2) The Fund shall consist of—
- (a) budgetary releases from the Government;
 - (b) grants made by the Government, the Federal Government or any other authority or Agency;
 - (c) fee and charges collected and profits earned by the Authority; *and*
 - (d) income from any other source.
- Budget and Accounts. 17. (1) The Authority shall, before the commencement of a financial year, prepare a statement of the estimated receipts and expenditure of the Authority for the financial year in the prescribed manner and submit it to the Government for consideration and approval.
- (2) The Authority shall maintain proper accounts and other records relating to its financial affairs including its income and expenditures and its assets and liabilities in such form and manner as may be prescribed.
- (3) As soon as may be, after the end of each financial year, the Authority, in the manner prescribed, shall cause to be prepared for that financial year statements of account of the Authority, which shall include a balance-sheet and an account of income and expenditure.
- (4) The Authority may open and maintain its accounts at such scheduled banks as it may determine.
- Audit. 18. (1) The Auditor General of Pakistan or such other authority as the Provincial Government may appoint in this behalf shall annually audit the accounts of the Authority.
- (2) The Government, in addition to the audit under subsection (1), may cause the annual account of the Authority audited, in the prescribed manner, by a Chartered Accountant or a firm of

⁵ The repeated words “which shall” omitted, *ibid.*

Chartered Accountants.

CHAPTER– VI
MISCELLANEOUS

- Staff. 19. (1) The Authority may employ such persons as may be necessary for the efficient performance of its functions in such manner and on such terms and conditions as may be prescribed.
- (2) The employees of the Authority shall hold office during the pleasure of the Authority and shall be liable to such disciplinary action as may be prescribed.
- (3) The Authority may, in the manner prescribed, absorb in its service an employee who is on deputation with the Authority, subject to prior approval of the Government or the employer and consent of the employee.
- (4) The terms and conditions of service of an employee, on absorption, shall not be less favorable than those admissible to such employee immediately before his absorption in the service of the Authority.
- Delegation by the Government. 20. (1) The Government may delegate any of its powers to the Authority on such terms and conditions as the Government may determine.
- (2) The Government may, by notification, assign or delegate to the Authority any powers or functions under any fiscal law.
- Directions from the Government. 21. The Government may, from time to time give such general or specific directions to the Authority as may be necessary for the efficient performance of its functions and achieving the objectives of the Act and the Authority shall implement such directions.
- Delegation ¹[of Powers and Functions] by the Authority. 22. ²[(1)] The Authority may, with the concurrence of the Government, delegate any of its functions and powers to any department, agency or employee of the Government.
- ³[(2) The Authority may, subject to such conditions as it deems necessary, delegate any of its functions and powers to the Chairperson.]
- Annual report. 23. (1) The Authority shall, within three months of the close

¹ Inserted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. I of 2019); for detail see footnote 2 under section 1 (2).

² Inserted, *ibid.*

³ New sub-section (2) added, *ibid.*

of a financial year, submit to the Government an annual report.

(2) The report shall consist of:—

- (a) the statement of accounts;
- (b) a comprehensive statement of the work, activities and performance of the Authority during the preceding financial year; *and*
- (c) such other matters as may be prescribed and as the Authority may consider appropriate.

(3) The Government shall, within two months of receiving the report from the Authority, shall give notice for laying the report in the Provincial Assembly of the Balochistan, and shall lay the report before the Assembly in its first available session.

Public Servants. 24. The Chairperson, Secretary, members, officers, employees and other persons authorized to perform or exercise any function or power under this Act or render services to the Authority as agents, advisors or consultants shall be deemed to be public servants within the meanings of section 21 of the Pakistan Penal Code 1860 (XLV of 1860).

Indemnity. 25. (1) No prosecution, suit or other legal proceeding shall lie against the Authority, Appellate Tribunal, Chairperson, members officers and other employees of the Authority or of the Appellate Tribunal for anything done in good faith for carrying out the purposes of the Act, rules or regulations.

(2) No Government department or agency shall initiate any enquiry or investigation against the official conduct of any of the employees of the Authority without prior approval of the Authority.

Representation [to the Chairperson]¹. 26. (1) Any person aggrieved by any action or decision taken for the enforcement of the relevant fiscal law or by any act of maladministration, corruption and misconduct by any employee of the Authority or by any unnecessary delay or hardship caused due to any administrative process may file a representation to the Chairperson.

(2) The Chairperson or any other officer designated by the Chairperson shall, after affording an opportunity of hearing to both the parties, make such order as may be necessary and inform the applicant accordingly.

¹ The words “to the Chairperson” inserted, by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. I of 2019); for detail see footnote 2 under section 1 (2).

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| | (3) Pending final action or order on the representation, the Chairperson may stay further proceedings in the matter at any subordinate level. |
| Power to Conduct Surveys. | 27. The Authority may conduct or cause to be conducted such surveys as it may deem necessary to broaden the tax-base and to widen tax coverage under any fiscal law. |
| Assistance to the Authority. | 28. All department, agencies, organizations, entities, formations and bodies of the Government shall, on request, be under obligation to extend necessary and due cooperation and assistance to the Authority in the performance of its functions under this Act, rules or regulations. |
| Directorates. | 29. (1) The Authority may, with the approval of the Government, establish such directorates for such tax-relator specialized functions like intelligence and investigation, internal audit and inspection, or training and research as may be necessary. (2) The Authority shall assign and regulate the powers and functions of the said Directorates in such manner as it may deem proper. |
| Act to override other Laws. | 30. The provisions of this Act shall have effect notwithstanding anything to the contrary contained in any other law. |
| Rules. | 31. The Authority may[, with the] ¹ approval of the Government, [and] ² by notification ³ [in the official Gazette], make rules to carry out the purposes of the provisions of this Act. |
| Regulations. | 32. (1) Subject to this Act and the rules, the Authority may frame regulations for giving effect to the provisions of the Act. (2) Without prejudice to the foregoing powers, such regulations may provide for appointment of its officers, staff, employees and other persons, terms and conditions of their Service and performance of functions by the Authority. |
| Removal of Difficulties. | 33. If any difficulty arises in giving effect to or applying the provisions of this Act, rules or regulations, the Government may make such order, not inconsistent with the Act or the rules and regulations, as may be necessary to remove the difficulty. |
| ⁴ [Validation. | 34. Notwithstanding any omission, discrepancy or defect in the |

¹ Substituted for the words "after obtaining" by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. I of 2019); for detail see footnote 2 under section 1 (2).

² Substituted for the word and comma "may,", *ibid.*

³ Inserted, *ibid.*

⁴ New section 34 added, *ibid.*

establishment or composition of the Authority or anything to the contrary contained in this Act or the Balochistan Sales Tax on Services Act, 2015 (Act No. VI of 2015), or the rules made thereunder —

- (a) any action of the Chairperson on behalf of the Authority or anything to the contrary contained in any decree, judgment or order of any court, the sales tax or any other amount levied, charged, assessed, adjudged, collected, realized or recovered by the functionaries of the Authority from any person shall be deemed to have been validly levied, charged, assessed, adjudged, collected, realized or recovered under this Act; *and*
 - (b) any action taken by the Chairperson till the establishment or constitution of the Authority under section 3 of the Act shall be deemed to be the action taken by the Authority.]
-