

**THE BALOCHISTAN FINANCE ACT, 1995**

**(Baln Act II OF 1995)**

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# **<sup>1</sup>THE BALOCHISTAN FINANCE ACT, 1995**

**(Baln Act II of 1995)**

[4th July, 1995]

An Act to rationalize, Levy and enhance the rates of certain taxes in the Province of Balochistan.

Preamble.

WHEREAS it is expedient to rationalize, Levy and enhance rates of certain taxes levied in the Province of Balochistan in the manner here-after appearing.

It is hereby enacted as follows:—

Short title,  
commencement  
and extent.

1. (1) This Act may be called the Balochistan Finance Act, 1995.

(2) It shall come into force at once and shall be deemed to have taken effect from first day of July, 1995.

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

Amendment of  
Schedule I of  
Act II of 1899.

2. In Schedule I of the Stamp Act, 1899<sup>2</sup> (II of 1899), *the following amendments* shall be made, namely:—

(1) For Article 1, the following shall be substituted:—

“1. ACKNOWLEDGEMENT of a debt exceeding twenty rupees in amount of value, written or signed by, or on behalf of a debtor in order to supply evidence of such a debt in any book other than a banker’s Pass-Book or on a separate piece of paper when such book or paper is left in the creditor’s possession provided that such acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property:—

(a) Where such amount or value      One Rupee.  
does not exceed Rs. 100;

<sup>1</sup> This Act was passed by the Baln. Assembly on 26<sup>th</sup> June, 1995; assented to by the Governor of Baln. and published in the Baln. Gazette (Extraordinary) No. 76, dated 4<sup>th</sup> July, 1995. For statement of object and reasons see Baln. Gazette (Extraordinary) No. 71, dated 19<sup>th</sup> June, 1995.

<sup>2</sup> Adopted by Balochistan Laws (Adaptations) Order, 1975, published in the Balochistan Gazette (Extraordinary) No. 17, dated 9<sup>th</sup> May, 1975.

(b) Where such amount exceeds Two Rupee”.  
Rs. 100.

(2) For Article 13, the following shall be substituted:—

“13. BILL OF EXCHANGE as defined by Section 2 (2) not being Bond, Bank note or currency note:—

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|---|--|
| (a) Where payable other-wise than on demand but not more than one year after date or sight. | For every thousand Rupees — Rs. 5/-.                             |
| (b) Where payable more than one year after date or sight.                                   | One half of the duty payable on Article 15 for the same amount”. |

(3) For Article 15, the following shall be substituted namely:—

“15. BOND as defined by section 2(5) not being a DEBENTURE Article and not being otherwise provided for by this Act, or by the Court Fees Act, 1870<sup>1</sup>.

For every rupees five hundred or part thereof twenty rupees”.

(4) For Article 22–A, the following shall be substituted namely:—

“22-A CONTRACT, that is to say any instrument in the nature of memo-randum or agreement made or entered in to by a contractor with the Government,	Twenty five paisa for every hundred rupees or part thereof of the amount of
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<sup>1</sup> i.e. Act VII of 1870.

Corporation, Local Body, Local Authority, Commercial or Industrial concerned, whether singly owned or run through partner-ship, body registered under the Companies Act, a cooperative society or any other organization/contractor to execute any works or procure stores and materials. contract”.

(5) In Article 23, at the end the following figures and words shall be omitted:—

“3/23. Conveyance as defined by Section 2(10) not being a transfer charged or exempted under No. 62.

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|---------------------------------------|---|
| (a) In the case of Agricultural land. | Rupee three for every Rs.100/- or part thereof of value of land.                    |
| (b) In any other case.                | Five rupees for every rupees hundred or part thereof of the value of the property”. |

(6) In Article 31, at the end the following figures and words shall be omitted:—

“4/3. EXCHANGE OF PROPERTY INSTRUMENT OF.

- |  |   |
|--|---|
| (a) When executed in respect of Agricultural land. | One rupee for every rupees one hundred or part thereof of the |
|--|---|

value of property.

- (b) In any other case. Five rupees for every rupees one hundred or part thereof of the value of the property”.

(7) In Article 33, at the end the following figures and words shall be omitted:—

“5/33. GIFT. Instrument of not being a Settlement (No. 58) or Will or Transfer (No. 62).

- (a) When executed in favour of legal heirs in respect of Agricultural land. One rupee for every rupees one hundred or part thereof of the value of property as set forth in such instrument.
- (b) In any other case. Five rupees for every rupees one hundred or part thereof of the value of the property”.

(8) For clause (c) of Article 40, the following shall be substituted:—

“(c) When a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped—

for every sum of secured not exceeding rupees one thousand; Twenty rupees.

And for every Rs 1,000/- or part thereof secured in excess of Rs. 1,000/-. Twenty rupees.”

(9) For Article 48, the following shall be substituted namely:—

“48. POWER OF ATTORNEY as defined by Section 2 (21) not being a proxy Article 52.

(a) When executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents; Rupees Twenty.

(b) When authorising one person or more to act in a single transaction other than the case mentioned in clause (a); Rupees Fifty.

(c) When authorising not more than five person to act jointly and severally in more than one transaction or generally; Rupees two hundred.

(d) When authorised more than five but not more than ten person to act jointly and severally in more than one transaction or generally; Rupees five hundred.

(e) In any other case Thirty rupees for each person authorized”.

(10) For Article 49. the following shall be substituted namely:—

“49. PROMISSORY NOTE as defined by Section 2 (22).

(a) When payable on demand—

(i) Up to Rs.2,50,000/- Rupees fifty.

(ii) Exceeding Rs.2,50,000/- Rupees hundred.

(b) When payable otherwise than on demand. The same duty as on a Bill of exchange Article for the amount payable otherwise than on demand”.

(11) For Article 53, the following shall be substituted namely:—

“53. RECEIPTS as defined by Section 2 (23) for any money or other property the amount or value of which exceeds twenty rupees:

(a) Where the amount or value does not exceed Rs. 100. Rupee one

(b) Where the amount or value exceeds Rs. 100. Rupees Two”.

12. After Article 65<sup>th</sup>, the following new Article shall be added, namely:—

“66. RECOVERY OF OCTROI /ZILA TAX THROUGH CONTRACTOR- that is to say any instrument in nature of a Rupee one per hundred or part thereof of the contract amount”.

memorandum or agreement made  
or entered into by a contractor  
with Government  
Corporation Local Body; Local  
Authority commercial or  
Industrial concerned whether  
singly owned or run through  
partnership, whether registered  
or not under the  
Companies Law a Cooperative  
Society or any other  
Organization to collect the Octroi  
or Zila Tax.

Amendment of  
Schedule to  
West Pakistan  
Act XXXII of  
1958<sup>1</sup>.

3. In the Schedule the Balochistan Motor Vehicle Taxation Act, 1958<sup>1</sup>, the following amendments shall be made, namely:

- (i) Against clause (d) of S. No. 3 for the figures oblique and dash Rs. 528/-, the figures oblique and dash Rs. 600/-, shall be substituted.
- (ii) Against clause (e) of S. No. 3 for the figures oblique and dash Rs. 792/-, the figures oblique and dash Rs. 900/-, shall be substituted.
- (iii) Against clause (f) of S. No. 3, for the figures oblique and dash Rs. 1584/-, the figures oblique and dash Rs. 1800/-, shall be substituted.
- (iv) Against clause (e) of S. No. 4 for the figures oblique and dash Rs. 330/-, the figures oblique and dash Rs. 450/-, shall be substituted.
- (v) After S. No. 7 the following new Serial Number shall be inserted namely.—

“8. H. Tv Trucks exceeding Rs. 2,800/-  
15000 K.g. not  
exceeding 23200 K.g.

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<sup>1</sup> W.P. Act XXXII of 1958 passed by the W.P. Assembly on 2<sup>nd</sup> April, 1958; and published in W.P. Gazette (Extraordinary), dated 24<sup>th</sup> April, 1958, pages 701-710. Adopted by Balochistan Laws (Adaptation) Order 1975, published in the Baln. Gazette (Extraordinary) No. 17, dated 9<sup>th</sup> May, 1975.



9. H. Tv Trucks Exceeding 23200 K.g. Rs. 3,200/-

10. Tractors Trally for commercial use. Rs. 400/-.”

Amendment of  
Section 12 of  
West Pakistan  
Act I of 1965.

4. After clause (ii) of sub-section 1 of section 12 of the Balochistan Finance Act 1965<sup>1</sup>, the following new clause shall be inserted:—

“(iii) In the case of hotel the daily rent of which exceeds Rs. 500/- per day per lodging unit. Rs.20/- per day per lodging unit.”

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<sup>1</sup> W.P. Act I of 1965, published in W.P. Gazette (Extraordinary), dated 1<sup>st</sup> July, 1965, pages 338-3395. Adopted by Balochistan Laws (Adaptation) Order 1975, with substitution of the word “Balochistan” for the word “West Pakistan”.