

**THE BALOCHISTAN LOCAL COUNCILS
(IMPOSITION OF TAXES)
RULES, 1981**

CONTENTS

RULES

Preamble.

1. Short title and Commencement.
2. Definitions.
3. Preliminary Taxation proposal.
4. Publication of Preliminary taxation proposal.
5. Hearing of objections and suggestions to the Preliminary taxation proposals.
6. Consideration of taxation proposal by Local Council.
7. Notification of Taxation proposal.
8. Procedure in case of a direction of Government under Section 70 of the Ordinance.

**¹THE BALOCHISTAN² LOCAL COUNCILS
(IMPOSITION OF TAXES)
RULES, 1981**

NOTIFICATION

[22nd April, 1981]

No. 1-84/80 (PLGB) AO-IV. In exercise of the powers conferred by Section 150 read with Section 75 of the Balochistan Local Government Ordinance, 1980³ (No. 11 of. 1980), the Government of Balochistan is pleased to make the following rules, namely:—

1. **Short title and Commencement.**— (1) These rules may be called the Balochistan Local Councils (Imposition of Taxes) Rules, 1981.
 - (2) They shall come into force at once.
2. **Definitions.**— In these rules unless there is anything repugnant in the subject or context.
 - (a) **“Finance sub committee”** means a Finance sub committee appointed under regulation No. 33 of the Balochistan Local Councils (Conduct of Business) Regulation, 1980⁴;
 - (b) **“inhabitant”** means any person ordinarily residing or carrying on business or owning or occupying immovable property in the local area, and include a person who is likely to be affected by a taxation proposal;
 - (c) **“Ordinance”** means the Balochistan Local Government Ordinance, 1980³;
 - (d) **“Report”** means the report of the sub committee prepared under sub rule (4) of rule 5;
 - (e) **“Section”** means section of the Ordinance; *and*
 - (f) **“Taxation Proposal”** means a proposal framed by a Local Council (hereinafter referred to as council) for the imposition, abolition or suspension of tax, or an increase or reduction in the rate of tax.

¹ These rules have been issued by Government of Balochistan, Local Government, Rural Development and Agroville Department vide its notification No. 1-84/80 (PLGB) AO-IV, dated 22nd April, 1981; and published in Balochistan Gazette (Extraordinary) No. 59, dated 22nd April, 1981.

² Spelling of the word “Baluchistan”, wherever it appears in this regulation, 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 18th June, 1989.

³ An Ordinance promulgated by the Governor of Balochistan on 28th January, 1980; published in the Balochistan Gazette (Extraordinary) No. 22, dated 2nd February, 1980; saved and validated by Article 270A of the Constitution of Pakistan (1973); and repealed by the Balochistan Local Government Ordinance 2001 (Ordinance XVIII of 2001), which was further repealed by the Balochistan Local Government Act, 2010 (Act V of 2010); now in force in Balochistan, with a saving clause for the rules framed under previous enactments; S. 3 (2).

For Balochistan Local Government Act, 2010 (Act V of 2010), *see* Balochistan Gazette (Extraordinary) No. 418, dated 13th May, 2010.

⁴ A Regulation issued by Government of Balochistan, Local Government Department vide its Notification No. 1-78/79 (PLGB)AOI, dated 18th February, 1980; and published in Balochistan Gazette (Extraordinary) No. 37, dated 21st February, 1980.

3. **Preliminary Taxation proposal.**— (1) The Chairman of the Council may, at any time, review the financial position of the Local Council, and if, in his opinion, any charge in any tax is called for, he shall formulate or cause to be formulated the taxation proposal.

(2) The taxation proposal prepared under sub-rule (1) above shall be placed before the Local Council in a special meeting wherein the Local Council shall decide whether any of the taxation proposals formulated under sub-rule (1) be dropped or proceeded without modification or with such modification as may be approved by the Council.

4. **Publication of preliminary taxation proposal.**— (1) Every taxation proposal approved under sub-rule (2) of rule 3 shall be published alongwith a notice in Provincial daily newspapers for inviting objection on the taxation proposal.

(2) The notice under sub-rule (1)–

(i) may specify—

- (a) the main features of the taxation proposed;
- (b) the class of persons or description of property or both affected thereby;
- (c) the amount or rate or tax to be imposed and the previous amount or rate, if any;
- (d) additional income likely to be raised by the imposition of the tax or increase in the tax;
- (e) the loss of income likely to be caused by the abolition or suspension of the tax or reduction in the rate of the tax and the manner in which this shortfall in income is proposed to be made up;
- (f) justification of the taxation proposal; *and*
- (g) any other particulars considered necessary for the information of the public.

(ii) shall accompany a taxation program specifying–

- (a) the date, which shall not be earlier than fifteen days from the publication notice, by which objections or suggestions may be made by the inhabitants;
- (b) the date or dates fixed for the hearing of objections/ and suggestions received under these rules, which shall not be earlier than thirty days from the publication of the notice;
- (c) the date by which the Finance sub-committee shall submit its report to the Council;
- (d) the date of the special meeting of the Council at which the report of the finance Sub-committee shall be considered; *and*

- (e) the date by which the final taxation proposal shall be sent to the sanctioning authority mentioned in rule 7.

5. **Hearing of objections and suggestions to the Preliminary taxation proposals.**—

(1) All objections and suggestions, received under rule 4, shall be entered in a register maintained for the purpose.

(2) The Finance sub-committee shall hear and examine the objections and suggestions.

(3) On the date or dates fixed for hearing of objections and suggestions, the Finance sub-committee shall hear the same in Public and shall afford all possible facilities to the persons making them to present their case.

(4) The Finance sub-committee shall, after close of the hearing of objection and suggestions, draw up and furnish detailed report to the Council within 15 days.

(5) The report under sub-rule (4) shall specify—

- (a) the salient features of the taxation proposal;
- (b) the number of nature of objections and suggestions received within the specified period;
- (c) the manner in which the objections and suggestions were heard;
- (d) the findings of the committee in respect of each objection and suggestions heard by it;
- (e) the recommendations of the Finance sub-committee with regard to the taxation proposal indicating whether the recommendations are, as nearly as possible in accordance with the Second Schedule under Section 68 of the Ordinance, *and*
- (f) financial implications involved in such recommendations.

6. **Consideration of taxation proposal by Local Council.**— (1) The Chairman shall present the report to the special meeting of the Council, specified under sub-rule (2) of rule 4, for consideration of the taxation proposal.

(2) The Council shall—

- (a) consider the report and for the reasons to be incorporated in its resolution approve it, with or without modifications;
- (b) submit the taxation proposal with or without modification (s) alongwith the copy of its resolution and the report of the Finance sub-committee, as early as possible, for approval:—
 - (i) in the case of Union Council, a Tehsil Council or Town Committee, to the District Council, concerned *and*
 - (ii) in the case of District Council, or Municipal Committee/ Corporation to the concerned Divisional Coordination

Committee.

7. **Notification of Taxation proposal.**— (1) The taxation proposal submitted by the Local Council under sub-rule (2) of rule 6 shall be considered in a meeting of District Council or the Divisional Coordination Committee, as the case may be, which shall for reasons incorporated in its resolution:—

- (a) ascertain whether the taxation proposal is covered by the relevant Schedule of Taxes as enumerated in the Second Schedule of the Ordinance;
- (b) ascertain whether the taxation proposal is in accordance with the provisions of these rules and that instructions of the Government issued from time to time in this regard have been followed;
- (c) reject or back refer the taxation proposal to the Local Council concerned; or
- (d) approve it with or without notifications; *and*
- (e) approve the date on which the taxation proposal shall come into force.

(2) Where the Divisional Coordination Committee or the District Council, as the case may be, has approved the taxation proposal, the same shall be notified in the Official Gazette by the Chairman of the Divisional Coordination Committee or of the District Council, as the case may be, in the form at Annexure 'A' appended to these rules, and such order shall come into force on and from such date as may be specified in the notification, a copy of which shall be forwarded to the Government.

8. **Procedure in case of a direction of Govt. under Section 70 of the Ordinance.**—Where any direction is issued by the Government under Section 70 of the Ordinance, the Council shall convene a special meeting to implement the direction and report compliance to the Government.

BY ORDER OF
GOVERNOR BALOCHISTAN

SECRETARY
LOCAL GOVERNMENT, RURAL
DEVELOPMENT & AGROVILLES
DEPARTMENT,
GOVERNMENT OF BALOCHISTAN

(See *Appendix* on next page)

ANNEXTURE "A"

To be Published in the next
issue of Extra-Ordinary
Gazette

Divisional Coordination
Committee _____ District
Council _____.

NOTIFICATION

No. _____ WHEREAS the taxation proposal recommended
by _____ was considered in the
(Name of Local Council)
meeting of _____ held
(Name of District Council, D.C.C. which considered the proposal)
on _____, and
(dated)

WHEREAS the said taxation proposal was approved, under Section 68 of
the Balochistan Local Government Ordinance, 1980,
by the _____
(Name of District Council/D.C.C. which approved)

NOW, THEREFORE, in exercise of powers conferred under rule 7 of
Balochistan Local Councils (Imposition of Taxes) Rules, 1981, the Chairman
_____ is pleased to notify that the taxes/
(Name of District Council, D.C.C.)
fees/rates etc. shown in the schedule annexed here with shall be levied/
modified/abolished/suspended in _____ with effect
(Name of Area)
from _____ .

Schedule

S. No.	Nature of tax / fee / rate etc.	Rate

It is also certified that:—

- (1) the taxation proposal is covered by the relevant Schedule of Taxes enumerated in the Second Schedule of Ordinance; and
- (2) the taxation proposal in accordance with provisions of rules ibid.

Chairman

Name of District Council
D.C.C.

Copy to the:—

- (1) Secretary, Local Government, Rural Development and Agrovilles Department, Quetta, for information,
- (2) Manager, Government Printing Press, Quetta, for publication and supply of 1000 copies for official use.
- (3) Others _____

(To be scored out where, not applicable)