

# BALUCHISTAN PROVINCIAL ASSEMBLY SECRETARIAT

## NOTIFICATION

Dated Quetta, the 15<sup>th</sup> January, 2019

**No.PAB/Legis; V (36)/2018.** The Balochistan Revenue Authority (Amendment) Bill No. 36 of 2018 having been passed by the Provincial Assembly of Balochistan on 24<sup>th</sup> December, 2018 and assented to by the Acting Governor of Balochistan, on 3<sup>rd</sup> January 2019 is hereby published as an Act of the Balochistan Provincial Assembly.

### **The Balochistan Revenue Authority (Amendment) Act, 2019 Act No. I of 2019**

<b>AN ACT</b>			
to amend the Balochistan Revenue Authority Act, 2015 (Act No. VII of 2015)			
<b>Preamble.</b> -- WHEREAS, it is expedient to amend the Balochistan Revenue Authority Act, 2015 (Act No. VII of 2015) for the purposes hereinafter appearing;			
It is hereby enacted as follows: -			
<b>Short Title and Commencement.</b>	1.		(1) This Act may be called the Balochistan Revenue Authority (Amendment) Act, 2019. (2) It shall come into force at once and shall be deemed to have taken effect on and from 1 <sup>st</sup> day of July 2015.
<b>Amendment in Section 1, Act VII of 2015.</b>	2.		In the Balochistan Revenue Authority Act, 2015 (Act VII of 2015), hereinafter referred to as the said Act, in section 1, in sub-section (2), before the word “ <b>whole</b> ”, the word “ <b>the</b> ” shall be inserted, and words “ <b>except its Tribal Areas</b> ” shall be omitted.
<b>Amendment in Section 2, Act VII of 2015.</b>	3.		<b>In the said Act, in section 2, -</b>
		(a)	in clause (d), for the word “ <b>Revenues</b> ”, the word “ <b>Revenue</b> ” shall be substituted and after the word “ <b>Authority</b> ”, appearing after the word “ <b>Revenues</b> ”, the words and figure “ <b>established under section 3 of the Act</b> ” shall be inserted;

		(b)	in clause (e), after the word “ <b>Authority</b> ”, the words and figure “ <b>appointed under sub-section (4) of section 3 of the Act</b> ” shall be inserted;
		(c)	in clause (f), after the word “ <b>Authority</b> ”, the words and figure “ <b>formed under clause (s) of sub-section (2) of section 4 of the Act</b> ” shall be inserted;
		(d)	in clause (i), after the word “ <b>employment</b> ”, the comma and words “ <b>, workers’ welfare fund, workers’ profits participation fund, infrastructure development cess</b> ” shall be inserted;
		(e)	after clause (j), the following new clause shall be inserted, namely: -  “(jj) “ <b>Government Servant</b> ” means a person in the service of the Federal Government or in the Provincial Government;”
		(f)	after clause (jj) as so amended, the following new clause shall be inserted, namely: -  “(jjj) “ <b>Human Resource Policy</b> ” 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;”
		(g)	in clause (k), after the word “ <b>Authority</b> ”, the words and figure “ <b>under sub-section (4) of section 3 of the Act</b> ” shall be inserted;
		(h)	after clause (n), the following new clause shall be inserted, namely: -  “(nn) “ <b>Public Servant</b> ” means a person in the service of the Authority as defined in section 24 of the Act;”
		(i)	in clause (o), for the word “ <b>terns if</b> ”, the words “ <b>terms of</b> ” shall be substituted.
<b>Amendment in Section 3, Act VII of 2015.</b>	4.		<b>In the said Act, in section 3, -</b>
		(a)	in sub-section (4), for the word “ <b>Members</b> ” appearing after the word and full stop “ <b>Salaries.</b> ”, the words “ <b>Chairperson and Members</b> ” shall be substituted;

		(b)	in sub-section (5), -
			<p>(i) the comma “(,)” appearing at the end, and the sign with bracket “(i)” shall be omitted;</p> <p>(ii) clause “(ii)” shall be omitted; and</p> <p>(iii) clause “(iii)” and “(iv)” shall be re-numbered as sub-sections “(6)” and “(7)” respectively; and</p> <p>(c) in sub-section (6) as so amended, after the word “<b>Members</b>”, the words “<b>shall be such as may be prescribed by the Government and</b>” shall be omitted;</p>
<b>Amendment in Section 4, Act VII of 2015.</b>	5.		<b>In the said Act, in section 4, in sub-section (2), -</b>
		(a)	in clause (d), for the word “ <b>programmers</b> ”, the word “ <b>programmes</b> ” shall be substituted;
		(b)	in clause (e), after the word “ <b>penalty</b> ”, the comma and words “ <b>, default surcharge</b> ” shall be inserted;
		(c)	in clause (h), -
			<p>(i) after the word “<b>incentives</b>”, the comma and word “<b>, bonuses</b>” shall be inserted; and</p> <p>(ii) the words “<b>and members</b>”, shall be omitted;</p>
		(d)	in clause (n), for the word “ <b>programmers</b> ”, the word “ <b>programmes</b> ” shall be substituted;
		(e)	in clause (s), -
			<p>(i) for the word “<b>from</b>”, the word “<b>form</b>” shall be substituted; and</p> <p>(ii) after semi-colon “;”, the word “<b>and</b>” shall be omitted;</p>

		(f)	<p>in clause (t), full stop “.” appearing at the end shall be substituted with the semi-colon “;” and thereafter the following new clauses shall be inserted, namely: -</p> <p>“(u) to carry out any other functions, activities and acts, etc., as decided and determined by the Authority; and</p> <p>(v) establish such offices, regional offices or field formations as deemed necessary for the effective functioning of the Authority.”</p>
<b>Amendment in Section 5, Act VII of 2015.</b>	6.		<b>In the said Act, in section 5,-</b>
		(a)	in sub-section (1), in clause (h), for the word “ <b>commissioners</b> ” the words “ <b>officers and staff</b> ” shall be substituted;
		(b)	in sub-section (1), in clause (i), for the words “ <b>with the approval of the Advisory Council</b> ”, the words “ <b>as may be prescribed under section 32 of the Act</b> ” shall be substituted;
		(c)	<p>after sub-section (2), the following new sub-section, shall be added, namely: -</p> <p>“(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.”</p>

<b>Amendment in Section 13, Act VII of 2015.</b>	7.		<b>In section 13,-</b>
		(a)	in sub-section (1) in clause (g), for the word “ <b>Secretary</b> ”, the words “ <b>Member and Secretary</b> ” shall be substituted;
		(b)	in sub-section (3), for the word “ <b>this</b> ”, the word “ <b>his</b> ” shall be substituted; and
		(c)	for sub-section “(7)” the following shall be substituted, namely: -  <p style="text-align: center;">“(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.”</p>
<b>Amendment in Section 14, Act VII of 2015.</b>	8.		<b>In the aforesaid Act, section 14 with the heading “Registration of Tax Payers” shall be omitted.</b>
<b>Amendment in Section 15, Act VII of 2015.</b>	9.		<b>In the aforesaid Act, section 15 with the heading “Assessment, Collection and Returns of Taxes” shall be omitted.</b>
<b>Amendment in Section 16, Act VII of 2015.</b>	10.		<b>In the aforesaid Act, in section 16, in sub-section (1), the words “which shall” being duplicate shall be omitted.</b>
<b>Amendment in Section 22, Act VII of 2015.</b>	11.		<b>In the aforesaid Act, in section 22,-</b>
		(a)	in the heading, after the word “ <b>Delegation</b> ”, the words “ <b>of Powers and Functions</b> ” shall be inserted;
		(b)	after the full stop appearing after the figure “22”, the brackets and figure “(1)” shall be inserted; and
		(c)	after sub-section (1) as so amended, the following new sub-section shall be added, namely: -  <p style="text-align: center;">“(2) The Authority may, subject to such conditions as it deems necessary, delegate any of its functions and powers to the Chairperson.”</p>

<b>Amendment in Section 26, Act VII of 2015.</b>	12.		<b>In the aforesaid Act</b> , in the heading, after the word <b>“Representation”</b> , the words <b>“to the Chairperson”</b> shall be inserted.
<b>Amendment in Section 31, Act VII of 2015.</b>	13.		<b>In the aforesaid Act, in section 31,-</b>
		(a)	for the words <b>“after obtaining”</b> , the comma and words <b>“, with the”</b> shall be substituted; and
		(b)	For the word and comma <b>“may,”</b> , the word <b>“and”</b> shall be substituted, and after the word <b>“notification”</b> the words <b>“in the official Gazette”</b> shall be inserted.
<b>Insertion of new Section 34, Act VII of 2015.</b>	14.		<p><b>In the aforesaid Act</b>, after section 33, the following new section shall be added, namely: -</p> <p><b>“34. Validation.</b> — Notwithstanding any omission, discrepancy or defect in the 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-</p> <p>(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</p> <p>(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.”</p>

**(SHAMS-UD-DIN)**  
Secretary