

# **THE BALOCHISTAN FINANCE ACT, 1994**

**(Baln Act IX of 1994)**

## *CONTENTS*

### *SECTIONS*

Preamble.

1. Short title, enhancement and extent.
2. Amendment of Schedule I of Act II of 1899.
3. Amendment of West Pakistan Act XXXII of 1958.
4. Amendment of Act XXXIV of 1964.
5. Amendment of West Pakistan Act I of 1965.
6. Amendment of Balochistan Finance Ordinance 1958.

# **'THE BALOCHISTAN FINANCE ACT, 1994**

**(Baln Act IX of 1994)**

[8<sup>th</sup> September, 1994]

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 hereinafter appearing;

It is hereby enacted as follows:—

Short title,  
enhancement  
and extent.

1. (1) This Act may be called the Balochistan Finance Act, 1994.

(2) It shall come into force at once and shall be deemed to have taken effect from 1<sup>st</sup> day of July, 1994.

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

Amendment of  
Schedule I of  
Act II of 1899.

2. For Schedule-I of the Stamp Act, 1899, the following shall be substituted:—

(See *Schedule* on next page)

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<sup>1</sup> For statement of objects and reasons see Balochistan Gazette (Extraordinary) No. 48, dated 22<sup>nd</sup> June, 1994. This Act was passed by the Balochistan Assembly on 28<sup>th</sup> June, 1994; assented to by the Governor of Balochistan and published in the Balochistan Gazette (Extraordinary) No. 85, dated 8<sup>th</sup> September, 1994.

## SCHEDULE

### Stamp Duty on instruments (See Section 3)

Description of Instrument	Proper Stamp Duty
1. ACKNOWLEDGEMENT of a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such 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 does not exceed Rs. 100;	Forty Paisa.
(b) Where such amount exceeds Rs. 100.	Eighty Paisa.
2. ADMINISTRATION BOND, including a bond given under sections 291, 375 and 376 of the Succession Act, 1925 <sup>1</sup> , Section 6 of the Government Savings Banks Act, 1873 <sup>2</sup> :-	
(a) Where the amount does not exceed Rs. 1,000,	The same duty as on a Bond (No. 15) for such amount.
(b) in any other case.	Sixty rupees.
3. ADOPTION-DEED that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer any authority to adopt. ADVOCATE See ENTRY AS AN ADVOCATE (NO. 30).	One hundred rupees.
4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead	Ten rupees.

<sup>1</sup> Act XXXIX of 1925.

<sup>2</sup> Act V of 1873.

of swearing.

#### Exemptions

Affidavit or declaration in writing when made—

- (a) As a condition of enrolment under the Indian Army Act, 1911<sup>3</sup> or the Pakistan Army Act, 1952<sup>4</sup> or the Indian Air Force Act, 1932<sup>5</sup>, or the Pakistan Air Force Act, 1953<sup>6</sup>;
- (b) for the immediate purposes of being filed or use in any Court or before the officer of any Court;  
*or*
- (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

#### 5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—

- (a) if relating to the sale of a bill of exchange; Two rupees.
- (b) if relating to the sale of a Government Security; Fifty paise for every Rs. 10,000 or part thereof of the value of the security, subject to a maximum of fifty rupees.
- (c) if relating to the sale of a share in an incorporated company or other body corporate; Fifty paise for every Rs. 5000 or part thereof of the value of the share.
- (d) if not otherwise provided for. Ten rupees.

#### Exemptions

Agreement or Memorandum of an Agreement—

- (a) for or relating to the purchase of or sale of goods or merchandise exclusively, not being a NOTE OR MEMO-RANDUM chargeable under No. 43;

<sup>3</sup> Act VIII of 1911, repealed by Pakistan Army Act, 1952 (Act XXXIX of 1952), S. 177.

<sup>4</sup> Act XXXIX of 1952.

<sup>5</sup> Act XIV of 1932, repealed by Pakistan Air Force Act, 1953 (Act VI of 1953), S. 204.

<sup>6</sup> Act VI of 1953.

(b) made in the form of tenders to the Central Government for or relating to any loan.

6. AGREEMENT TO LEASE, See Lease (No. 35)

AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to—

(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than marketable Security), or

(2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt.

(a) if such loan debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement;

The same duty as on a Bill of Exchange [No 13 (a)] for the amount secured.

(b) if such loan or debt is repayable not more than three months from the date of such instrument.

Half the duty payable on a Bill of Exchange [No 13 (a)] for the amount secured.

Exemptions

Instrument of pawn or pledge of goods if unattested.

7. APPOINTMENT IN EXECUTION OF A POWER where made by any writing not being a Will—

(a) of trustees.

Fifty rupees.

(b) of property, movable or immovable.

One hundred rupees.

8. APPRAISEMENT OR VALUATION made otherwise than under an order of

the Court in the course of a suit—

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|-----|--|--|
| (a) | where the amount does not exceed Rs. 1,000 ; | The same duty as on a Bond (No. 15) for such amount. |
| (b) | in any other case.                           | Sixty rupees.  |

Exemptions

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|-----|---|
| (a) | Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law. |
| (b) | Appraisement of crop for the purpose of ascertaining the amount to be given to a landlord as rent.  |

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|----|--|---------------|
| 9. | APPRENTICESHIP-DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment not being ARTICLES OF CLERKSHIP (No. 11). | Fifty rupees. |
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Exemptions

Instrument of apprentice-ship, executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by or at the charge of any public charity.

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| 10. | ARTICLES OF ASSOCIATION OF A COMPANY— |  |
|-----|---------------------------------------|--|

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|-----|---|-----------------------|
| (a) | where the company, has no share capital or the nominal share capital does not exceed Rs. 2,500; | One thousand rupees.  |
| (b) | where the nominal share capital exceeds Rs. 2,500 but does not exceed Rs.1,00,000;              | Three hundred rupees. |
| (c) | where the nominal share capital exceeds Rs.1,00,000 but does not exceed Rs.10,00,000            | Five hundred rupees.  |

- (d) where the nominal share capital exceeds Rs.10,00,000 One thousand rupees.

Exemptions

Articles of any Association and not formed for profit and registered under Section 26 of the Companies Act, 1913.

See also MEMORANDUM OF ASSOCIATION OF A COMPANY (No. 39).

11. ARTICLES OF CLERKSHIP OR contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court. One thousand rupees.
- ASSIGNMENT. See CONVEYANCE (No. 23) TRANSFER (No. 62) and TRANSFER OF LEASE (No. 63), as the case may be.
- ATTORNEY, See ENTRY AS AN ATTORNEY (No. 30) and POWER OF ATTORNEY (No. 48) AUTHORITY TO ADOPT. See ADOPTION-DEED (No. 3).
12. AWARD, that is to say any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit. The same duty as on Bond (No. 15) subject to a maximum of five hundred rupees.
13. BILL OF EXCHANGE as defined by section 2 (2) not being BOND, bank note or currency note—
- (a) where payable otherwise than on demand but not more than one year after date or sight—

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If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set.
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if the amount of the bill does not exceed Rs. 200.	Twenty paise	Ten paise.	Five paise.
if it exceeds Rs. 200 but does not exceed Rs. 400.	Forty paise	Twenty paise	Ten paise
if it exceeds Rs. 400 but does not exceed Rs. 600.	Sixty paise.	Thirty paise.	Twenty paise.
if it exceeds Rs. 600 but does not exceed Rs. 800.	Eighty paise.	Forty paise.	Thirty paise.
if it exceeds Rs. 800 but does not exceed Rs. 1, 000.	one rupee.	fifty paise.	Thirty Five paise.
if it exceeds Rs. 1,000 but does not exceed Rs. 1,200.	Rs. 1.20	Sixty paise.	Forty paise.
if it exceeds Rs. 1,200 but does not exceed Rs. 1,600.	Rs. 1.50	Seventy-five paise.	Fifty paise.
if it exceeds Rs. 1,600 but does not exceed Rs. 2,500.	Rs. 2.50	Rs. 1.25	Rs. 1.00
if it exceeds Rs. 2,500 but does not exceed Rs. 5, 000.	Rs. 5.00	Rs. 2.50	Rs. 1.75
if it exceeds Rs. 5,000 but does not exceed Rs. 7,500.	Rs. 7.50	Rs. 375	Rs. 2.50
if it exceeds Rs. 7,500 but does not exceed Rs. 10,000.	Rs. 10.00	Rs. 5.00	Rs. 3.50
if it exceeds Rs.10, 000 but does not exceed Rs. 15,000.	Rs. 15.00	Rs. 7.50	Rs. 5.00
if it exceeds Rs. 15,000 but does not exceed Rs. 20,000.	Rs. 20.00	Rs. 10.00	Rs. 6.75
if it exceeds Rs. 20,000 but does not exceed Rs.25,000.	Rs. 25.00	Rs. 12.50	Rs. 8.50
if it exceeds Rs. 25, 000 but does not exceed Rs. 30,000.	Rs. 30.00	Rs. 15.00	Rs. 10.00
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000.	Rs. 10.00	RS. 5.00	Rs. 3.50
(b) where payable more than one year after date or sight.		One half of the duty payable one a bond (No.15) for the same amount.	
14. BILL OF LADING (including a through bill of lading).		Two rupees.	
		Note– If a Bill of lading is drawn	



in parts, the proper stamp therefor must be borne by each one of the sets.

Exemptions.

- (a) Bill of lading when the Goods therein described are received at a place within the limits of any port as defined under the Ports Act, 1908, and are to be delivered at another place within the limits of the same port.
- (b) Bill of lading when executed out of Pakistan and relating in property to be delivered in Pakistan.

15. BOND as defined by Section 2(5) not being a DEBENTURE (NO. 27) and not being otherwise provided for by this Act, or by the Court Fees Act, 1870—	
where the amount or value secured does not exceed Rs. 10.	Twenty-five paisa.
where it exceeds Rs.10 but does not exceed Rs. 50.	One rupee.
where it exceeds Rs. 50 but does not exceed Rs.100;	Two rupees.
where it exceeds Rs.100 but does not exceed Rs. 200.	Four rupees.
where it exceeds Rs.200 but does not exceed Rs. 300.	Six rupees.
where it exceeds Rs.300 but does not exceed Rs. 400.	Eight rupees.
where it exceeds Rs. 400 but does not exceed Rs. 500.	Ten rupees.
where it exceeds Rs. 500 but does not exceed Rs. 600.	Twelve rupees.
where it exceeds Rs. 600 but does not exceed Rs. 700.	Fourteen rupees.
where it exceeds Rs. 700 but does not	Sixteen rupees.

exceed Rs. 800.

where it exceeds Rs. 800 but does not exceed Rs. 900. Eighteen rupees.

where it exceeds Rs. 900 but does not exceed Rs. 1,000. Thirty rupees.

and for every Rs. 500 or part thereof in excess of Rs. 1,000. Fifteen rupees.

See ADMINISTRATION BOND (No. 2), BOTTOMRY BOND (No. 16), CUSTOMS BONS (No. 26).

INDEMNITY BOND (No. 34), RESPONDENTIA BOND (No. 56), SECUTIRY BOND (No. 57).

#### Exemptions

Bond when executed by any person for the purpose of guaranteeing that the local income derived from private subscription to a Charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.

16. BOTTOMRY BOND, that is to say, any instrument whereby the master of a seagoing ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage. The same duty as on a Bond (NO. 15) for the same amount.
17. CANCELLATION, instrument of (including any instrument by which any instrument previously executed is cancelled) if attested and not otherwise provided for. Fifty rupees.  
See also the RELEASE (No. 55), REVOCATION OF SETTLEMENT (NO. 58-B), SURRENDER OF LEASE (No. 61), REVOCATION OF TRUST (NO. 64-B).
18. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a

Civil or Revenue Court, or Collector or other Revenue Officer—

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|-------|---|---|
| (a)   | where the purchase money does not exceed Rs. 10;  | One rupee.  |
| (b)   | where the purchase money exceeds Rs. 10 but does not exceed Rs. 25;   | Two rupees.   |
| (c)   | in any other case   | The same duty as on a Conveyance (No. 23) for a consideration equal to the amount of the purchase money only. |
| 19.   | CERTIFICATE OR OTHER DOCUMENTS: Evidencing the right or title of the holder thereof or any other person, either to any shares, script or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, Script or stock in or of any such company or body.<br><br>See also LETTER OF ALLOTMENT OF SHARES (No. 36)  | One Rupee.  |
| 20.   | CHARTER OF PARTY, that is to say any, instrument (except an agreement for the hire of tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it including a penalty clause.   | Ten Rupees.   |
| 21.   | .....   |   |
| 22.   | COMPOSTION-DEED, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition of dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business under the supervision of Inspector or under letters of licence for the benefit of his creditors. | Seventy five rupees.  |
| 22-A. | Contract, that is to say any instrument in  | Twenty five paisa for every   |

the nature of 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 having more than twenty employees, body registered under the company law, a cooperative societies or any other organization to execute any works or to procure stores and materials.

23. CONVEYANCE as defined by section 2(10) not being a transfer charged or exempted under No. 62—

Where the amount of value of the consideration for such conveyance as set forth therein does not exceed Rs. 50.	Two Rupees.
Where it exceeds Rs. 50 but not exceed Rs. 100.	Four rupees.
Where it exceeds Rs.100 but not exceed Rs. 200	Eight rupees.
Where it exceeds Rs. 200 but not exceed Rs. 300	Twelve rupees.
Where it exceeds Rs. 200 but not exceed Rs. 400.	Sixteen rupees.
Where it exceeds Rs. 400 but does not exceed Rs. 500	Twenty rupees.
Where it exceeds Rs. 500 but does not exceed Rs. 600	Twenty four rupees.
Where it exceeds Rs. 600 but does not exceed Rs. 700	Twenty eight rupees.
Where it exceeds Rs. 700 but does not exceed Rs. 800	Thirty two rupees.
Where it exceeds Rs. 800 but does not exceed Rs. 900	Thirty six rupees.
Where it exceeds Rs. 900 but does not exceed Rs. 1000	Sixty rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000	Thirty rupees.

### Exemptions

Assignment of copyright by entry made under the Copyright Act, 1914<sup>1</sup>, section 5.

- 3[23. CO-PARTNERSHIP-DEED. See PARTNERSHIP (No. 46)
- Conveyance as defined by section 2(10) not being a transfer charged or exempted under No. 62—
- (a) In the case of agricultural land. Rupees three for every rupees one hundred or part thereof of the value of land.
- (b) In any other case Five rupees for every rupees one hundred or part thereof of the value of the property
24. COPY OR EXTRACT certified to be a true copy or extract by or order of any public officer and not chargeable under the law for the time being in force relating to court fees—
- (i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed four rupees; Five rupees.
- (ii) in any other case. Ten rupees.
- Exemptions
- (a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.
- (b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages (divorces), deaths or burials.
25. COUNTERPART OR DUPLICICATE of any instrument chargeable with duty and in respect of which the proper duty

<sup>1</sup> Now the copyright Ordinance, 1962 (Ord. XXXIV of 1962), which repealed the earlier copyright Act, 1911 and the copyright Act, 1914 (Act III of 1914), S. 83.

has been paid—

- |     |   |   |
|-----|---|---|
| (a) | if the duty with which the original instrument is chargeable does not exceed four rupees; | The same duty as is leviable on the original. |
| (b) | in any other case   | Ten rupees.                                   |

Exemptions

Counterpart of any lease granted to a cultivator when such lease is exempted from duty

26. CUSTOMS BOND—

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|-----|---|--|
| (a) | where the amount does not exceed Rs. 1,000; | The same duty as on a bond (No.15) for the amount. |
| (b) | in any other case                           | Sixty rupees.                                      |

27. DEBENTURE (where mortgage debenture or not), being a marketable security transferable—

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|-----|--|--|
| (a) | by endorsement or by a separate instrument of transfer;      | The same duty as on a Bond (No. 15) for the same amount. |
| (b) | by delivery—   |  |
|     | where the face value of the debenture does not exceed Rs. 50 | One rupee and fifty paise.                               |
|     | where it exceeds Rs. 50 but does not exceed Rs. 100          | Three rupees.  |
|     | where it exceeds Rs. 100 but does not exceed Rs. 200         | Six rupees.  |
|     | where it exceeds Rs. 200 but does not exceed Rs. 300         | Nine rupees.   |
|     | where it exceeds Rs. 300 but does not exceed Rs. 400         | Twelve rupees.   |
|     | where it exceeds Rs. 400 but does not exceed Rs. 500         | Fifteen rupees.  |
|     | where it exceeds Rs. 500 but does not exceed Rs. 600         | Eighteen rupees.   |
|     | where it exceeds Rs. 600 but does not exceed Rs. 700         | Twenty one rupees.                                       |
|     | where it exceeds Rs. 700 but does not exceed Rs. 800         | Twenty four rupees.                                      |

where it exceeds Rs. 800 but does not exceed Rs. 900      Twenty seven rupees.

where it exceeds Rs. 900 but does not exceed Rs. 1,000      Thirty rupees.

and for every Rs. 500 or part thereof in excess of Rs. 1,000      Fifteen rupees.

*Explanation:—* The term “Debenture” includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.

#### Exemptions

A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duty stamped in respect of the full amount of debentures to be issued thereunder, whereby the company, or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debentures holder; provided that the debentures so issued are expressed to be issued in terms of the said mortgaged deed.

See also BOND (No. 15), and Sections 8 and 55

DECLARATION OF ANY TRUST. See TRUST (No. 64).

28. DELIVERY-ORDER IN RESPECT OF GOODS, That is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any ware-house in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value twenty      One rupee.

rupees.

DEPOSIT OF TITLE-DEED, See AGREEMENT relating to DEPOSIT OF TITLE-DEES, PAWN OR PLEDGE (No. 6)

DISSOLUTION OF PARTNER-SHIP. See PARTNERSHIP (No. 46)

29. DIVORCE- Instrument of that is to say Fifty rupees.  
any instrument by which any person effects the dissolution of his marriage.

DOWER-Instrument of. See STATEMENT (NO. 58).

DUPLICATE. See COUNTER-PART (No. 25).

30. ENTRY AS AN ADVOCATE, OR ATTORNEY ON THE ROLL OF ANY HIGH COURT- under the Legal Practitioners and Bar Councils Act, 1965<sup>1</sup>-

- (a) in the case of an Advocate One thousand five hundred rupees  
(b) in the case of an Attorney. Two thousand rupees.

#### Exemption

Entry of an Advocate or Attorney on the roll of any High Court when he has previously been enrolled in a High Court.

31. EXCHANGE OF PROPERTY- Instrument of- The same duty as is leviable on a Conveyance (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

Extract. See COPY (No. 24)

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 the property.  
(b) In any other case. Five rupees for every rupee one

<sup>1</sup> That is Act III of 1965. Now the Legal Practitioner and Bar Councils Act, 1973 (Act XXXV of 1973), which repealed the earlier Act III of 1965, S. 64.



hundred or part thereof of the value of the property.

32. FURTHER CHARGE- Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—

(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 (that is, with possession);

The same duty as on a Conveyance (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.

(b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession)—

(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument;

The same duty as on a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.

(ii) if possession is not so given

The same duty as on a Bond (No. 15) for the amount of the further charge secured by such instrument.

33. GIFT- Instrument of, not being a SETTLEMENT (NO. 58) OR WILL OR TRANSFER (No. 62)—

The same duty as is leviable on a Conveyance (No. 23) for a consideration equal to the value of the property as set forth in such instrument.

HIRING AGREEMENT or agreement for service, See AGREEMENT (No. 5).

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 the property as set forth

	(b) In any other case.	in such instrument. Five rupees for every rupees one hundred or part thereof of the value of the property.
34.	INDEMNITY BOND	The same duty as on a Security Bond (No. 57) for the same amount.
	INSPECTORSHIP-DEED. See COMPOSITION-DEED (No. 22).	
	INSURANCE-see POLICY OF INSURANCE (No. 47).	
35.	LEASE, including an under-lease or sub-lease and any agreement to let or sub-let—	
	(a) whereby by such lease the rent is fixed and no premium is paid or delivered—	
	(i) where the lease purports to be for a term of less than one year;	The same duty as on a Bond (No. 15) for the whole amount payable or deliverable under such lease.
	(ii) where the lease purports to be for a term of not less than one year but not more than three years;	The same duty as on a Bond (No. 15) for the amount or value of the average annual rent reserved.
	(iii) where the lease purports to be for a term in excess of three years, but not more than twenty years;	The same duty as is leviable on a Debenture [No. 27 (b)] for a consideration equal to the amount or value of the average annual rent reserved.
	(iv) where the lease purports to be for a term in excess of twenty years or in perpetuity;	The same duty as it leviable on a Debenture [No. 27 (b)] for consideration equal to the whole amount of rents which would be paid or delivered in respect of the first ten years of the lease.
	(v) where the lease does not purport to be for any definite term;	The same duty as is leviable on a Debenture [No. 27 (b)] for a consideration equal to the amount or value of the average annual rent which would be paid or

delivered for the first ten years, if the lease continued so long.

(b) (i) where the lease is granted for money advanced and where no rent is reserved; The same duty as is leviable on a Conveyance (No. 23) for a consideration equal to the amount of such advance as set forth in the lease.

(ii) where the lease is granted for a fine or premium and where no rent is reserved; The same duty as is leviable on a Conveyance (No. 23) for a consideration equal to the amount of such fine or premium set forth in lease.

(c) (i) where the lease is granted for money advanced in addition to rent reserved; The same duty as is leviable on a Conveyance (No. 23) for a consideration equal to the amount of advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no advance had been paid or delivered.

Provided that, in any case when an agreement to lease is stamped with the advalorem stamp required for a lease and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed four rupees.

(ii) Where the lease is granted for a fine or premium in addition to rent reserved. The same duty as is leviable on a Conveyance (No. 23) for a consideration equal to the amount of such fine or premium set forth in lease, in addition to the duty which would have been payable on such lease if no fine or premium had been paid or delivered;

provided that, in any case when an agreement to lease is stamped with the advalorem stamp required for a lease and a lease in pursuance of such agreement is

subsequently executed, the duty on such lease shall not exceed four rupees.

#### Exemption

Lease, executed in the case of a cultivator and for the purposes of cultivation (including s lease of trees for the production of food or drink) without the payment or delivery of any fine or premium when a definite term is expressed and such term does not exceed one year, or when the average one annul rent reserved does not exceed one hundred rupees.

- |     |   |   |
|-----|---|---|
| 36. | LETTERS OF ALLOTMENT OF SHARES in any company or proposed company or in respect of any loan to be raised by any company or proposed company.<br><br>See also CERTIFICATE OR OTHER DOCUMENT (No. 19).                    | One rupee.                                      |
| 37. | LETTERS OF CREDIT, that is to say, any instrument by which one person authorize another to give credit to the person in whose favour it is drawn.<br><br>LETTER OF GUARANTEE, See AGREEMENT (No. 5).                    | One rupee.                                      |
| 38. | LETTER OF LICENCE, that is to say, any agreement between a debtor and his creditors, that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion. | Fifty rupees.                                   |
| 39. | MEMORANDUM OF ASSOCIATION OF A COMPANY—<br><br>(a) if accompanied by articles of association under section 35 of the Companies Act, 1913 <sup>1</sup> ;<br><br>(b) if not so accompanied.                               | One hundred rupees.<br><br>Four hundred rupees. |

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<sup>1</sup> That is Act VII of 1913. Now the Companies Ordinance, 1984 (Ord. XLVII of 1984), published in the Gazette of Pakistan (Extraordinary), part I, dated 8<sup>th</sup> October, 1984, which repealed the earlier Act VII of 1913, S. 508, 7<sup>th</sup> Schedule.

### Exemption

Memorandum of any association not formed for profit and registered under section 26 of the Companies Act, 1913.

40. MORTGAGE DEED not being an AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN OR PLEDGE (No. 6), BOTTOMRY BOND (No. 16), MORTGAGE OF A CROP (No. 41) RESPONDENTIA BOND (No. 56), OR SECURITY BOND (No. 57)—

(a) When possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given;

The same duty as on a Conveyance (No. 23) for a consideration equal to the amount secured by such deed.

(b) when possession is not given or agreed to be given as aforesaid;

The same duty as on a Bond (No. 15) for the amount secured by such deed.

*Explanation.*— A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.

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

for every sum secured not exceeding Rs. 1,000;

Fifteen rupees.

and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.

Fifteen rupees.

Exemptions

- (1) Instruments, executed by persons taking advances under the Land Improvement Loans Act, 1883, or the West Pakistan Agriculturists Loans Act, 1958, or by their sureties as security for the sureties as security for the repayment of such advances.
- (2) Latter of hypothecation accompanying a Bill of Exchange.

MORTGAGE OF A CROP, including any instrument evidencing an agreement to secure the re-payment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of mortgage—

- (a) when the loan is repayable not more than three months from the date of instrument—

for every sum secured not exceeding Rs. 200      Fifty paise.

and for every Rs. 200 or part thereof secured in excess of Rs. 200      Fifty paise.

- (b) when the loan is repayable more than three months, but not more than eighteen months, from the date of instrument—

for every sum secured not exceeding Rs. 100      One rupee.

and for every Rs. 100 or part thereof secured in excess of Rs. 100      One rupee.

42. NOTARIAL ACT, that is to say, any      Ten rupees.

instrument, endorsement, note, attestation, certificate or entry not being a PROTEST (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.

See also PROTEST of BILL OR NOTE (No. 50)

43. NOTE OR MEMO-RANDUM SENT BY a broker or agent to his principle intimating the purchase or sale on account of such principle—

(a) of any goods exceeding in value twenty rupees;

One rupee.

(b) of any stock or marketable security exceeding in value twenty rupees, not being a Government Security;

Twenty five paisa for every Rs. 5,000 or part thereof of the value of the stock or security.

(c) of a Government Security.

Twenty five paisa for every Rs.10, 000 or part thereof of the value of the security subject to the maximum of forty rupees.

44. NOTE OF PROTEST BY THE MASTER OF A SHIP.

Rupees ten

See also PROTEST BY MASTER OF A SHIP (No. 51). ORDER FOR THE PAYMENT OF MONEY.

See BILL OF EXCHANGE (No. 13).

6[44-A. PARTICPATION TERM CERTIFICATE.

45. PARTITION- Instrument of [as defined by section 2 (15)]

The same duty as is leviable on a Debenture [No. 27 (b)] of same value].

The same, duty as on a Bond (No. 15) for the amount of the value of the separate share or shares of the property.

*Explanation.*— The largest share remaining after the property is partitioned (or if there are two

or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which other shares are separated:

Provided always that—

- (a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument affecting such partition shall be reduced by the amount of duty paid in respect of the first instrument but shall not be less than four rupees;
- (b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment; the value for purpose of duty shall be calculated at not more than five times the annual revenue;
- (c) where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such



instrument shall not exceed Ten rupees.

7[(d) when instrument of partition is executed in respect of agricultural land, the stamp duty shall be charged as one rupee for every rupees one hundred or part thereof of the value of such land.]

46. PARTNERSHIP—

A- INSTRUMENT OF—

(a) where the capital of the partnership does not exceed Rs. 500; Fifty rupees.

(b) in any other case One hundred rupees.

B- DISSOLUTION OF- PAWN OR PLEDGE- See AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE (No. 6)

47. POLICY OF INSURANCE- A- See INSURANCE (See section 7)

If drawn singly	If drawn in duplicate for each part
-----------------	-------------------------------------

(1) For each voyage—

(i) where the premium or consideration does not exceed the rate of 1/8 per cent of the amount insured by the policy, for every full sum of Rs. 5,000 and also any fractional part thereof insured by the policy;	Ten paisa.	Five paisa.
--	------------	-------------

(ii) In any other case, in respect of every full sum of Rs. 2,000 and also any fractional part thereof insured by the policy.	Ten paisa.	Five paisa.
---	------------	-------------

- (2) For time—
- in respect of every full sum of Rs. 2,000 and also any fractional part thereof insured by the policy—
- |   |               |                |
|---|---------------|----------------|
| (i) where the insurance shall be made for any time not exceeding six months;                              | Thirty paisa. | Fifteen paisa. |
| (ii) where the insurance shall be made for any time exceeding six months and not exceeding twelve months. | Sixty paisa.  | Thirty paisa.  |

**B- FIRE-INSURANCE AND OTHER CLASSES OF INSURANCE, NOT ELSEWHERE INCLUDED IN THIS ARTICLE COVERING GOODS, MERCHANDISE PERSONAL EFFECTS, CROPS AND OTHER PROPERTY AGAINST LOSS OR DAMAGE**

- (1) in respect of an original policy—
- |  |              |
|--|--------------|
| (i) when the sum insured does not exceed Rs.5,000; | Fifty paisa. |
| (ii) in any other case and                         | One rupee.   |
- (2) in respect of each receipt for any payment of a premium or any renewal of an original policy—
- One half of the duty payable in respect of the original policy in addition to the amount, if any, chargeable under No. 53.

**C- ACCIDENT AND SICKNESS INSURANCE—**

- |  |             |
|--|-------------|
| (a) Against railway accident, valid for a single journey only. | Five paisa. |
|--|-------------|
- Exemption
- When issued to a passenger travelling by the intermediate or the third class in any railway.
- |  |  |
|--|--|
| (b) In any other case for the maximum amount which may | Twenty five paisa, provided that, in case of a policy of insurance |
|--|--|

become payable in the case of any single accident or sickness where such amount does not exceed Rs. 2,000 and also where such amount exceed Rs. 2,000 for every Rs. 2,000 or part thereof.

against death by accident when the annual premium payable does not exceed Rs. 2.50 per Rs. 1,000 the duty on such instrument shall be five paisa for every Rs. 1,000 or part thereof of the maximum amount which may become payable under it.

**D- INSURANCE BY WAY OF INDEMNITY—**

Against liability to pay damages on account of accidents to workmen employed by or under the insurer or against liability to pay compensation under the Workmen's Compensation Act, 1923<sup>1</sup>, for every Rs. 100 or part thereof payable as premium.

Five paisa.

**E- LIFE INSURANCE OR OTHER INSURANCE NOT SPECIFICALLY PROVIDED FOR, except such a RE-INSURANCE as is described in Division of this article—**

If drawn singly.	If drawn in duplicate for each part.
------------------	--------------------------------------

- (i) for every sum insured not exceeding Rs. 250
- (ii) for every sum insured exceeding Rs. 250 but not exceeding Rs. 500;
- (iii) for every sum insured exceeding Rs. 500 but not exceeding Rs. 1,000 and also for every Rs. 1,000 or part thereof in excess of Rs. 1,000.

Ten paisa.	Five paisa.
Twenty paisa.	Ten paisa.
Forty paisa.	Twenty paisa.

**Exemption**

Policies of life insurance granted by the Director General of Post Offices in accordance with rules for Postal Life insurance issued under the authority of the Central Government.

**F- RE-INSURANCE BY AN**

One half of the duty payable in

<sup>1</sup> That is Act VIII of 1923.

INSURANCE COMPANY WHICH HAS GRANTED A POLICY OF THE NATURE SPECIFIED IN DIVISION A OR DIVISION B OF THIS ARTICLE WITH ANOTHER COMPANY BY WAY OF INDEMNITY OR GUARANTEE AGAINST THE PAYMENT ON THE ORIGINAL INSURANCE OF A CERTAIN PART OF THE SUM INSURED THEREBY.

respect of the original insurance but not less than five paise or more than one rupee.

#### General Exemption

Letter of cover or engagement to issue a policy of insurance:

Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy nothing shall be claimable thereunder nor shall it be available for any purpose, except to compel the delivery of the policy therein mentioned.

48. POWER OF ATTORNEY as defined by Section 2(21) not being a proxy (No. 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;

Ten rupees.

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

Twenty rupees.

(c) when authorising not more than five persons to act jointly and severally in more than one transaction or generally;

One hundred rupees.

(d) when authorising more than five but not more than ten persons to act jointly and severally in more

Two hundred rupees.

- than one transaction or generally;
- (e) when given for consideration and authorising the attorney to sell any immovable property; The same duty as is leviable on a Conveyance (No. 23) for the amount of the consideration.
- (f) In any other case. Twenty rupees for each person authorised.

*Explanation 1.*— For the purposes of this Article more persons than on when belonging to the same firm shall be deemed to be one person.

*Explanation 2.*— The term “Registration” includes every operation incidental to registration under the Registration Act, 1908<sup>1</sup>.

49. PROMISSORY NOTE as defined by section 2 (22)—

- (a) when payable on demand—
  - (i) when the amount or value does not exceed Rs. 250; One rupee.
  - (ii) when the amount or value exceeds Rs. 250 but does not exceed Rs. 1,000. Two rupees.
  - (iii) when the amount or value exceeds Rs.1,000 but does not exceed Rs. 5000; Ten rupees.
  - (iv) in any other case. Twenty rupees.
- (b) when payable otherwise than on demand. The same duty as on a Bill of Exchange (No. 13) for the same amount payable otherwise than on demand.

50. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a Bill of Exchange for Ten rupees.

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<sup>1</sup> That is Act XVI of 1908.

promissory note.

51. PROTEST BY THE MASTER OF A SHIP, that is to say any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the character or the consignees for not loading or un-loading the ship, such declaration is attested or certified by a Notary Public or other person lawfully acting as such. Ten rupees.
- See also NOTE OF PROTEST BY THE MASTER OF A SHIP (No. 44).
52. PROXY empowering any person to vote at any one election of the members of a district or local board or of a body of municipal commissioners, or at any one meeting of (a) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable; (b) a local authority; or (c) proprietors, members or contributors to the funds of any institution. One Rupees.
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 one hundred rupees; Forty Paisa.
- (b) where the amount or value exceeds one hundred rupees. Eighty paisa.

#### Exemptions

##### Receipts-

- (a) endorsed on or contained in any instrument duly stamped or any instrument exempted under the proviso to section 3 (Instruments executed on behalf of the Government ) or any cheque or

bill of exchange, payable on demand acknowledging the receipt of the consideration money therein expressed, or the receipt of any principle— money, interest or annuity or other periodical payment thereby secured;

- (b) for any payment of money without consideration;
- (c) for any payment of rent by a cultivator on account of land assessed to Government revenue;
- (d) for pay or allowances by non-commissioned or petty officers, soldier, sailors or airmen of the armed forces of Pakistan/Pakistan's military, naval or air forces, when serving in such capacity, or by mounted police constables;
- (e) given by holders of Family-certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned, is a non-commissioned or petty officer, soldier, sailor or airman, or any of the said forces and serving in such capacity;
- (f) for pensions or allowances by persons receiving such pensions or allowance in respect of their services as such non-commissioned or petty officers, soldiers, sailors or airmen and not serving the State in any other capacity;
- (g) given by a headman or lambardar for land- revenue or taxes collected by him;
- (h) given for money or securities for

money deposited in the hands of any banker to be accounted for:

provided that the same is not expressed to be received of, or by the hands of any other than the person to whom the same is to be accounted for:

Provided also that this exemption shall not extend to receipt or acknowledgement for any sum paid or deposited for, or upon a letter of allotment of a share or in respect of a call upon any scrip or share of, or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security;

See also POLICY OF INSURANCE [No. 47-B (2)]

54. RE-CONVEYANCE OF MORTGAGE PROPERTY—

(a) if the consideration for which the property was mortgaged does not exceed Rs. 1000;

The same duty as on a Bond (No.15) for the amount of such consideration as set forth in the re-conveyance.

(b) in any other cases

One hundred rupees.

55. RELEASE that is to say, an instrument (not being such a release as is provided for by the section 23-A) whereby a person renounces a claim upon another person or against any specified property—

(a) if the amount or value of the claim does not exceed Rs.1,000;

The same duty as on a Bond (No. 15) for such amount or value as set forth in the release.

(b) in any other case

Thirty rupees.

56. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a

The same duty as on a Bond (No. 15) for the amount of the loan secured.



ship and making repayment contingent on the arrival of the cargo at the port of destination.

#### REVOCATION OF ARMY TRUST OR SETTLEMENT.

See SETTLEMENT (No. 58), TRUST (No. 64).

57. SECURITY BOND OR MORTGAGE DEED executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof or executed in favour of a Court for the due discharge of a contingent liability or executed by a surety to secure the due performance of contract—

- (a) when the amount secured does not exceed Rs.1,000;
- (b) in any other case

The same duty as no a Bond (No.15) for the amount secured.  
Sixty rupees.

#### Exemptions

Bond or other instrument, when executed—

- (a) by any persons for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem;
- (b) under No. 3-A of the rules made by the Provincial Government under Section 70 of the Sind Irrigation Act, 1879<sup>1</sup>;
- (c) executed by persons taking advances under the Land Improvement Loans Act, 1883<sup>2</sup> or the West Pakistan Agriculturists Loans Act, 1958<sup>3</sup>

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<sup>1</sup> Sind Act VII of 1879.

<sup>2</sup> Act XIX of 1883.

or by their sureties, as security for repayment of such advances;

- (d) executed by servants of the State or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.

58. SETTLEMENT-

8 A- Instrument of (including a deed of dower)—

- (i) where the settlement is made for a religious or charitable purposes;

- (ii) in any other case

The same duty as on a bond (No. 15) for a sum equal to the amount or value of the property settled.

The same duty as is leviable on a Conveyance (No. 23) for a consideration equal to the amount or value of the property settled:

Provided that, where an agreement to settle is stamped with the stamps required for an instrument of settlement and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed four rupees:

Provided further that, where an instrument of settlement contains any provisions for the revocation of the settlement, the amount or value of the property settled shall, for the purposes of duty, be determined as if no such provisions were contained in the instrument.

Exemptions

Deed of dower executed on the occasion of a marriage between Muslims;

B- Revocation of—

The same duty as is leviable on a

<sup>3</sup> W.P. Act XVII of 1958, published in the W.P. Gazette (Extraordinary), dated 23<sup>rd</sup> April, 1959, pages 615-6, adopted by Baln. Laws (Adaptation) Order, 1975 with substitution of Balochistan for "West Pakistan".

Conveyance (No. 23) for a consideration equal to the amount or value of the property concerned, as set forth in the instrument of Revocation but not exceeding one hundred rupees

See also TRUST (No. 64)

59. SHARE WARRANTS to bearer issued under the Companies Act, 1913.

One and a half times the duty payable on a Debenture [No. 27(b)] for a consideration equal to the nominal amount of the shares specified in the warrants.

#### Exemptions

Share warrant when issued by a Company in pursuance of the Companies Act 1913<sup>1</sup>, section 30, to have effect only upon payment, as composition for that duty, to the Collector of Stamp revenue of—

- (a) One and a half per centum of the whole subscribed capital of the company; *or*
- (b) if any company which has paid the said duty or composition in full subsequently issues an addition to its subscribed capital one and a half per centum of the additional capital so issued.

SCRIP- See CERTIFICATE (No. 19)

60. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel.

One rupee.

61. SURRENDER OF LEASE—

- (a) when the duty with which the leases is chargeable does not exceed thirty rupees;

The duty with which lease is chargeable.

- (b) in any other case

Sixty rupees.

#### Exemptions

Surrender of lease, when such lease

<sup>1</sup> That is Act VII of 1913. Now the Companies Ordinance, 1984 (Ord. XLVII of 1984), published in the Gazette of Pakistan (Extraordinary), part I, dated 8<sup>th</sup> October, 1984, which repealed the earlier Act VII of 1913, S. 508, 7<sup>th</sup> Schedule.

exempted from duty;

62. TRANSFER (whether with or without consideration)-

- |   |  |
|---|--|
| (a) of shares in an incorporated company or other body incorporated;  | One fourth of the duty payable on a conveyance (No. 23) for a consideration equal to the value of the share.         |
| (b) of debentures being marketable securities whether the debenture is liable to duty or not except debentures provided for by section 8; | One half of the duty payable on a conveyance (No. 23) for a consideration equal to the face amount of the debenture. |
| (c) of any interest secured by a bond, mortgage deed or policy of insurance—  |  |
| (i) if the duty on such bond, mortgage-deed or policy does not exceed twenty rupees;  | The duty with which such mortgage-deed or policy of insurance is chargeable.   |
| (ii) in any other case.   | Sixty rupees.  |
| (d) of any property under the Administrator General's Act, 1913 <sup>1</sup> , section 31;  | Sixty rupees.  |
| (e) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary.                   | Twenty rupees or such smaller amount as may be chargeable under clauses (a) to (c) of this Article.                  |

Exemptions

Transfer by endorsement—

- (a) of a bill of exchange, cheque or promissory note;
- (b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods;

of a policy of insurance;

of securities of the Central Government.

See also Section 8—

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<sup>1</sup> That is Act III of 1913.

63. TRANSFER OF LEASE by way of assignment and not by way of under-lease

The same duty as is leviable on Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.

Exemptions

Transfer of any lease exempt from duty.

64. TRUST—

(A) Declaration of— of or concerning any property when made by any writing not being a WILL

The same duty as a Bond (No.15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding Sixty rupees.

Revocation of— of, or concerning any property when made by any instrument other than a WILL

The same duty as a Bond (No.15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding Sixty rupees.

See also SETTLEMENT (No. 58).

VALUATION, see APPRAISEMENT (No. 8).

65. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, ware-house, or wharf, such instrument on being signed or certified by or on behalf of the person in whose custody such goods may be.

Ten rupees.

Amendment of West Pakistan Act XXXII of 1958.

3. (1) In the Schedule to the Balochistan Motor Vehicle Taxation Act, 1958:—

(i) Against clause (a) of S.No.1, for the figures, oblique and dash “Rs. 25/-” the figure, oblique and dash “Rs. 30/-” shall be substituted.

(ii) Against clause (b) of S.No.1, for the figures, oblique and dash “50/-” the figure,

oblique and dash “60/-” shall be substituted.

(iii) For clause (g) of S. No. 3, the following shall be substituted:—

“(g) vehicles with maximum 2,500/- laden capacity from 8120 Kgs to 23200 Kgs”.

(iv) in clause (d) of S. No. 5, for the figures, oblique, dash and words “16/- per seat” the figures, oblique, dash and words “20/- per seat” shall be substituted.

(v) in clause (d) of S.No. 6, for the figures, oblique, dash and words “66/- per seat” the figures, oblique, dash and words “100/- per seat” shall be substituted.

(2) In Schedule, after item 6 the following new item shall be inserted under the respective heading—

“7. Motor Tractors playing for 350/-” commercial purposes (with Trolleys/ Tankers).

Amendment of XXXIV of 1964.

4. In Balochistan Finance Act, 1964<sup>1</sup>, for the proviso and paragraph appearing after clause (g) of sub-section (1) of Section 11, the following shall be substituted:—

“a tax in respect of professions , trades, callings or employments, for each financial year at the rate of fifty rupees in respect of classes of persons specified at clauses (a) to (e), and hundred rupees in respect of classes of persons specified at clauses (f) and (g), in addition to any tax, rate, duty or fee that may be payable under any other law:

Provided that nothing in this section shall authorize the levy of more than fifty rupees and hundred rupees as tax payable by any person for any financial year.

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<sup>1</sup> W.P. Act XXXIV of 1964, published in W.P. Gazette (Extraordinary), dated 29<sup>th</sup> June, 1964, pages 2175-85; and adopted by Baln. Laws (Adaptation) Order, 1975 with substitution of the word Balochistan for the words West Pakistan, published in Baln. Gazette (Extraordinary) No. 17, dated 9<sup>th</sup> May, 1975.

Amendment of  
West Pakistan,  
Act I of 1965.

5. (1) In the Balochistan Finance Act, 1965<sup>1</sup>, in clauses (i), (ii) and (iii) of section 5, the figures of One Thousand rupees, five hundred rupees and One hundred rupees shall be substituted for Three Thousand rupees, One thousand rupees and three hundred rupees respectively.

(2) In the Balochistan Finance Act, 1965<sup>2</sup>, for clauses (i) and (ii) of sub-section (1) of section 12, the following shall be substituted:—

(i) in the case of hotel the daily One rupee per rents of which are upto day per Rupees Fifty per day per lodging unit. lodging unit.

(ii) in the case of Hotel the daily Two rupees rents of which exceed per day per Rupees Fifty per day per lodging unit. lodging unit.

Provided that the tax levied under sub-section (i) and (ii) above shall be worked out and assessed on the basis of half of the total number of lodging units available in the hotel.

(3) In the Balochistan Finance Act, 1965 the sub-section 2, 3, 5 and 6 of section 12 shall be deleted.

Amendment of  
Balochistan  
Finance  
Ordinance 1969.

6. In the Balochistan Finance Ordinance, 1969<sup>2</sup> in clauses (i) and (ii) of sub-section 1 of section 8 shall be substituted, as under:-

(i) In the case of tickets for Twenty five admission to a Cinema house. Paisas per tickets.

(ii) In the case of tickets for Two rupees admission to a Race Course. per tickets.

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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 3381-3395; and adopted by Baln. Laws (Adaptation) Order, 1975 with substitution of the word Balochistan for the words West Pakistan, published in Baln. Gazette (Extraordinary) No. 17, dated 9<sup>th</sup> May, 1975.

<sup>2</sup> W.P. Ordinance VII of 1969; published in W.P. Gazette (Extraordinary), dated 30<sup>th</sup> June, 1969, pages 1003-1050; and adopted by Baln. Laws (Adaptation) Order, 1975 with substitution of the word Balochistan for the words West Pakistan, published in Baln. Gazette (Extraordinary) No. 17, dated 9<sup>th</sup> May, 1975.