

EXTRAORDINARY

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GOVERNMENT OF BALUCHISTAN

LAW DEPARTMENT

Quetta, the 24th January, 1973.

NOTIFICATION

No. Legis: 1-48/Law/72. The Baluchistan Development Fund Cess Act, 1973, having been passed by the Provincial Assembly of Baluchistan on the 10th January, 1973 and assented to by the Governor of Baluchistan on the 19th January, 1973 is hereby published as an Act of the Provincial Legislature of Baluchistan.

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THE BALUCHISTAN DEVELOPMENT FUND CESS ACT, 1973.

ACT No. IV OF 1973.

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No. 374-450-1-73

to continue to provide for the raising of funds for the development of the province.

Preamble.

WHEREAS it is expedient to continue to provide for raising of funds for the development of the Province, in the manner hereinafter appearing;

It is hereby enacted as follows :-

Short title, extent and commencement.

1. (1) This Act may be called the Baluchistan Development Fund Cess Act, 1973.

(2) It shall extend to such local areas as may be notified by Government by a notification published in the official Gazette.

(3) It shall come into force at once.

Definitions.

2. In this Act unless there is anything repugnant in the subject or context:-

(a) "Cess" means the Development Fund Cess levied in accordance with the provisions of this Act.

(b) "Government" means the Government of Baluchistan.

(c) "Local area" means the area or areas which may be notified as such by the Government by a notification published in the Official Gazette.

(d) "Scheduled goods" means goods mentioned in the schedule annexed to this Act.

(e) "Schedule" means the schedule annexed to this Act.

Levy of Cess.

3. (1) There shall be assessed, levied and collected a Cess, in accordance with and subject to this Act, on all goods brought into a local area for the purposes of consumption, use or sale therein.

(2) The cess shall be paid, at the rates specified in the schedule, by the consignee of the scheduled goods in the local area.

(3) The Government may by Notification, published in the official Gazette, add to or delete any of the goods from the schedule, and fix or modify the rate of Cess levied thereon.

Mode of Transport of Scheduled Goods.

4. The Scheduled Goods shall not be transported into a local area except by rail.

Penalty.

5. (1) Whoever contravenes any of the provisions of this Act or the rules made thereunder, shall be punishable with simple imprisonment which may extend to three months, or with fine, or both.

(2) If the Scheduled goods are brought into a local area in contravention of this Act, or if the Cess as required by section 3 is not paid, the scheduled goods shall stand forfeited to the State.

(3) Cognizance of the offence under this Act shall not be taken by any Court except on a complaint filed by an officer duly notified by the Government by a Notification published in the official Gazette.

Power to make Rules.

6. The Government may make rules for carrying into effect the purposes of this Act, and such rules may, among other matters prescribe the procedure for the assessment, collection and payment of the cess under this Act, and for regulating the transportation of scheduled goods, in so far as such procedure is not provided in this Act.

Repeal.

7. The Baluchistan Development Fund Cess Ordinance, 1972 (Baluchistan Ordinance No. IX of 1972) and the Baluchistan Development Fund Cess (Amendment) Ordinance, 1972 (Baluchistan Ordinance No. XIII of 1972) are hereby repealed.

SCHEDULE

Particulars of goods.	Rate of Cess
1. Coarse Rice i.e., Begumi, Kangani, Joshi and Irri-Pak of all kinds.	Rs. 4/- (Four) per maund.