

BALUCHISTAN PROVINCIAL ASSEMBLY SECRETARIAT.

NOTIFICATION.

Dated Quetta, the 11th May, 2018.

No.PAB/Legis;V(13)/2018. The Balochistan Finance Bill, (Bill No.13 of 2018), having been passed by the Provincial Assembly of Balochistan on 30th April, 2018 and assented to by the Governor, Balochistan on 10th May, 2018 is hereby published as an Act of the Balochistan Provincial Assembly.

THE BALUCHISTAN FINANCE ACT, 2018. ACT NO.II Of 2018.

**AN
ACT**

to rationalize, levy an alter the rate of taxes and duties in 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, extent and commencement.

1. (1) This Act may be called the Balochistan Finance Act, 2018.
- (2) It extends to the whole of Balochistan except the Tribal Areas.
- (3) It shall come into force at once and shall be deemed to have taken effect from the first day of July, 2018.

Amendment of section 11, W.P.Act XXXIV of 1964

2. In the Balochistan Finance Act, 1964 (W.P. Act No. XXXIV of 1964), in section 11, in sub-section (1),-

(a) after clause (g), the following new clauses shall be inserted, namely:-

“(h) medical practitioners running private clinics with a standing of not less than five years; and

(i) persons running private hospitals, diagnostic centres, laboratories, X-rays, ultrasound, ECG, CT scan and such other medical facilities.”;

(b) for the paragraph and proviso appearing after clause (i), as so inserted hereinabove clause (a), the following shall be substituted namely:-

“a tax in respect of professions, trades, callings or employments, for each financial year in addition to any tax, rate, duty or fee that may be payable under any other law, at the following rates:-

- (i) Two Hundred and fifty rupees for the classes of persons specified at clause (a) to (e) and (g);
- (ii) for the class of persons specified at clause (f) the rate shall be,-

S. No	for the class of Contractures/ Suppliers	Rate of Tax
1.	Category-A (No limit).	100000/- rupees
2..	Category-B (up to Rs.1000 million)	50000- rupees
3..	Category-1 (up to Rs.500 Million).	25000-rupees
4.	Category-2 (up to Rs.200 Million).	10000-rupees
5.	Category-3 (up to Rs.100 Million).	5000/-rupees
6.	Category-4 (up to Rs.50 Million).	2500/-rupees
7.	Category-5 (up to Rs.20 Million).	1000/-rupees

(iii) for the class of persons specified at clause (h) the rate shall be,-

S. No	for Class of Medical Practitioners	Rate of Tax
1.	Specialist Doctors	2000/- rupees
2.	General Doctors.	1000/- rupees

(iv) for the class of persons specified at clause (i) the rate shall be _____

S.No.	For class of persons-	Rate of Tax
1.	running private hospitals with Operation Theatre, X-Ray, Ultrasound, ECG facilities and admit rooms etc.	50000/- rupees
2.	running private hospitals as above, but no admission room available for penitents.	25000/- rupees
3.	running private hospitals where only treatment is given to patients.	10000/- rupees
4.	running laboratories/Diagnostic/ Ultrasound and X-Ray Centres:	5000/- rupees

Provided that nothing in this section shall authorize the levy of more than the tax payable by any person as specified herein above, for any financial year.

Amendment of section 12, W.P. Act of 1965

3, In the Balochistan Finance Act, 1965 (W.P. Act No.1 of 1965), in section 12,-

- (a) in sub-section (1), for the words "first or second class hotels" the words "here under in clauses (i), (ii), (iii) and (iv)" shall be substituted; and
- (b) for clauses (i), (ii), (iii) and the proviso to sub-section (1), the following shall be substituted, namely:-

- | | | |
|-------|---|--|
| (i) | a hotel the daily rents of which are up to Fifty rupees per day per lodging unit. | Four rupees per day per lodging unit; |
| (ii) | a hotel the daily rents of which are Fifty-one to Five Hundred rupees per day per lodging unit. | Six rupees per day lodging unit; |
| (iii) | a hotel daily rents of which are above Fifteen Hundred rupees per day per lodging unit. | Fifty rupees per day lodging unit; and |
| (iv) | a hotel daily rents of which are above Fifteen Hundred rupees per day per lodging unit. | Hundred rupees per day lodging unit; |

Provided that the tax levied hereinabove sub-section (1), clauses (i), (ii), (iii) and (iv), shall be worked out and assessed on the basis of half of the total number of lodging units available in the hotel.

(SHAMS-UD-DIN)
Secretary.