

THE BALOCHISTAN FINANCE ACT, 1975

(Baln. Act IV of 1975)

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¹THE ²BALUCHISTAN FINANCE ACT, 1975
(Balochistan Act IV of 1975)

[1st July, 1975]

An Act to continue and levy certain taxes, fees, cesses and surcharges in the Province of Balochistan.

Preamble. WHEREAS it is expedient to continue and levy certain taxes, fees, cesses and surcharges in the Province of Balochistan;

It is hereby enacted as follows: —

Short title, commencement and extent. 1. (1) This Act may be called the Balochistan Finance Act, 1975.
(2) It shall come into force at once and be deemed to have taken effect on the first of July, 1975.
(3) It shall extend to the whole of the Province of Balochistan except Tribal Areas³.

Definition. 2. In this Act, unless there is anything repugnant in the subject or context, "Government" means the Government of Balochistan.

Amendment of schedule of West Pakistan Act No XXXII of 1958. 3. In the West Pakistan Motor Vehicles Taxation Act, 1958 (West Pakistan Act No. XXXII of 1958), the schedule shall be amended as follows:-
Under item No. 3 clauses (c), (d), (e), (f), and (g) shall be substituted by the following: —

“(c) All vehicles (including delivery vans) with maximum laden capacity up to 4480 lbs. Rs.60/- per quarter.

(d) Vehicles with maximum laden capacity exceeding 4480 lbs but not exceeding 8960 lbs. Rs.100/- per quarter.

¹ This Act was passed by the Balochistan Assembly on 30th June, 1975; assented to by the Governor of Balochistan; and published in the Balochistan Gazette (Extraordinary) No. 25, dated 1st July, 1975.

² Spelling of the word “Baluchistan”, wherever it appears in this Act, 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 Extended/Applied to the Tribal Areas of Balochistan, with exception of sections 3 and 5, by Home and Tribal Affairs Department’s Notification No. SO (TA)3(37)175, dated 13th July, 1976; published in the Balochistan Gazette (Extraordinary) No. 24, dated 13th July, 1976.

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| (e) | Vehicles with maximum laden capacity exceeding 8960 lbs but not exceeding 13440 lbs. | Rs.150/- per quarter. |
| (f) | Vehicles with maximum laden capacity exceeding 13440 lbs but not exceeding 17920 lbs. | Rs.300/- per quarter. |
| (g) | Vehicles with maximum laden capacity exceeding 17920 lbs. | Rs.450/- per quarter”. |

Cess on Fruits and Crops taken out of Balochistan Province.

4. (1) There shall be levied and collected a cess on fruits and crops taken out of Balochistan.

(2) The cess shall be paid at the rates specified in the schedule by the owner/transporter at the posts established by Government of Balochistan at roads and rail-heads.

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

(4) 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 a fine or both.

(5) If the cess as required by sub-section (1) is not paid, the scheduled goods shall stand forfeited to the State.

(6) 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 notification published in the Official Gazette.

(7) 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.

SCHEDULE

Particulars of Goods.	Rate of Cess.
Fruits	Rs.1/-per crate (10 to 20 Seers).

Almonds.	Rs.3/- per <i>maund</i> .
Melons.	Rs.1/-per <i>maund</i> .
Onions.	Rs.1/- per bag.
Tomatoes.	Rs.1/- per crate (10 to 20 seers).
Potatoes.	Rs.1/- per bag.
Cumin seed.	Rs.2/- per bag.

Amendment of section 4 (1) of the West Pakistan Finance Act 1963 (West Pakistan Act No. IX of 1963).

5. In the West Pakistan Finance Act 1963 (West Pakistan Act No. IX of 1963), in its application to the Province of Balochistan, for sub-section (1) of section 4 the following shall be substituted: —

"(1) A development cess shall be levied on all Lands in the Province of Balochistan except Special, Tribal and un-settled Areas at the rate of fifty per cent of the revenue payable in respect of such lands."

Bar of Suit in Civil Court.

6. No suit shall lie in any Civil Court to set aside or modify any assessment, levy or collection of a tax, duty, cess or surcharge made under this Act and the rules made thereunder or any penalty imposed under sub-section (5) of section 4.

Power to make Rules.

7. The Provincial Government may make rules¹ for carrying into effect the purposes of this Act, and such rules may, among other matters, prescribe the procedure for assessment, collection and payment of any tax or cess levied or the implementation of any penalty under this Act, in so far as such procedure is not provided in this Act.

¹ For "the Balochistan Cess Collection Rules, 1975", made under this section, *see* the Agriculture Department's Notification No. SOA(III)9-18/73-74, dated 1st December, 1975; published in the Balochistan Gazette (Extraordinary) No. 11, dated 24th March, 1976.