

THE BALOCHISTAN FINANCE ACT, 1972

(Baln Act V of 1972)

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¹THE BALOCHISTAN² FINANCE ACT, 1972

(Balochistan Act V of 1972)

[1st July, 1972]

An Act to continue and levy certain Taxes, Cesses and Surcharges in the Province of Balochistan.

Preamble.

WHEREAS it is expedient to continue and levy certain taxes, 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, 1972.

(2) It shall come into force on and from the 1st day of July, 1972.

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

Cinema Tax.

2. (1) There shall be levied and collected a tax on cinemas payable by the owner or management thereof at the following rates: —

(i) In the case of a cinema classed as a first class cinema. One thousand rupees.

(ii) In the case of a cinema classed as a second class cinema. Five hundred rupees.

(iii) In the case of a cinema classed as a third class cinema. Fifty rupees.

(2) If the person responsible for the payment of tax under sub section (1) fails to pay the tax within the period prescribed under the rules for its payment, he shall be liable to pay, in addition to the amount of such tax, a penalty not

¹ This Act, was passed by the Balochistan Assembly on 30th June, 1972; assented to by the Governor of Balochistan on 1st July, 1972; published in the Balochistan Gazette (Extraordinary) No. 18, dated 1st July, 1972.

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.

exceeding the amount of the tax payable.

- Surcharge on Motor Vehicles Tax. 3. There shall be levied and collected in any area in which a tax is imposed on motor vehicles by or under any enactment in force, a surcharge on such tax, payable by the person by whom the tax is payable at the following rates: —
- (i) Motor vehicles used for the transport or carriage of goods and materials. Twenty-five rupees.
 - (ii) Motor vehicles plying for hire and licenced to carry more than eight persons. Fifty rupees.
- Application of existing laws. 4. Where any tax, cess or surcharge imposed by this Act is by way of an addition to, or a surcharge on any existing tax imposed by or under any enactment in force, the procedure provided in such enactment and the rules framed thereunder for the assessment, collection and recovery of such tax, shall so far as applicable, apply to the assessment, collection and recovery of the additional tax, cess or surcharge.
- Amendment of Schedule to West Pakistan Act XXXII of 1958. 5. In the West Pakistan Motor Vehicles Taxation Act 1958 (West Pakistan Act XXXII of 1958), the Schedule shall be amended as follows: —
- (a) Under item 3 in Clause (f) substitute Rs. 720/- for the rate of tax of Rs. 960/-, and in Clause (g) substitute Rs. 1000/- for the rate of tax of Rs. 1440/-;
 - (b) Under item (6) in Clause (e) substitute Rs.12/- for the rate of tax of Rs. 88.00 per seat.
- Amendment of Section 56 of the Land Revenue Act (Act XVII of 1967). 6. In Section 56 of the Land Revenue Act (Act XVII of 1967) a new clause (f) shall be inserted under Sub section 56 (1) to read as follows: —
- "(f) Land (Khushkaba) owned by a person, having a total holding of 12 ¹/₂ acres or less, shown as such in the record of rights, on or before the 15th June, 1972."
- Bar of Suits in Civil Courts. 7. 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 thereunder or any

penalty imposed under sub-section (2) of Section 2.

Power to make
rules.

8. (1) The Provincial 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 any tax or cess levied or the imposition of any penalty under this Act, in so far as such procedure is not provided in this Act.

(2) Any rules made or deemed to have been made under the corresponding provisions of the West Pakistan Finance Ordinance, 1969 (W.P. Ordinance VII of 1969), shall, so far as may be, be continued, and be deemed to have been made under this Act.
