

**NOTIFICATION**

Dated Quetta, the 09<sup>th</sup> April, 2021.

**No.PAB/Legis: V (08)/2021.** The Balochistan Development and Maintenance of Infrastructure Cess Bill, 2021 (Bill No.08 of 2021), having been passed by the Provincial Assembly of Balochistan on 29<sup>th</sup> March, 2021 and assented to by the Governor, Balochistan on 07<sup>th</sup> April, 2021 is hereby published as an Act of the Balochistan Provincial Assembly.

**THE BALOCHISTAN DEVELOPMENT AND MAINTENANCE OF  
INFRASTRUCTURE CESS ACT 2021, (ACT NO.IX OF 2021).**

**AN  
ACT**

To levy a cess on goods, transported through carriage by roads using infrastructure, provided as service by the Government, entering into and leaving the Province.

**Preamble.**

**WHEREAS,** it is expedient to consolidate the law relating to the levy of a cess on goods, transported through carriage by roads using infrastructure provided as service by the Government, entering into and leaving the Province from or for outside the country through rail or road or air or sea, for development and maintenance of infrastructure of the Province;

**It is hereby enacted as follows: -**

**CHAPTER – I  
PRELIMINARY**

**Short title,  
extent and  
commencement.**

1. (1) This Act may be called the Balochistan Development and Maintenance of Infrastructure Cess Act, 2021.
- (2) It extends to the whole of Balochistan Province.
- (3) It shall come into force at once.

**Definitions.**

2. In this Act, unless there is anything repugnant in the subject or context-
- (a) “Act” means the “Balochistan Development and Maintenance of Infrastructure Cess Act, 2021”.
- (b) “Additional Commissioner” means the Additional Commissioner of the Balochistan Revenue Authority;
- (c) “Assistant Commissioner” means Assistant Commissioner of the Balochistan Revenue Authority;
- (d) “Authority” means the Balochistan Revenue Authority established under the Balochistan Revenue Authority Act, 2015 (Act No. VII of 2015);
- (e) “Chairperson” means Chairperson of the Balochistan Revenue Authority;

- (f) “cess” means the cess payable under section 3 of the Act and includes penalty or any other amount payable under the Act or the rules made thereunder;
- (g) “Commissioner (Appeals)” means the Commissioner (Appeals) of the Balochistan Revenue Authority;
- (h) “Commissioner” means the Commissioner of the Balochistan Revenue Authority;
- (i) “Deputy Commissioner” means the Deputy Commissioner of the Balochistan Revenue Authority;
- (j) “Goods” means goods classified under the First Schedule to the Customs Act, 1969 (Act No. IV of 1969);
- (k) “Government” means the Government of Balochistan;
- (l) “Member” means the Member of the Balochistan Revenue Authority;
- (m) “owner” means the person in whose name the goods are entering or leaving the Province from or for outside the country by rail or road or air or sea and includes the clearing agent;
- (n) “prescribed” means prescribed by rules;
- (o) “person” includes an individual, entity, any company or association or body of persons, whether incorporated in Pakistan or elsewhere, the Federal Government, the Provincial Government, the Local Government or any local authority, company, department, attached department, autonomous body constituted by any tier of the Government in Pakistan;
- (p) “Province” means the Balochistan Province;
- (q) “rules” means rules made under this Act; and
- (r) “Schedule” means Schedule appended to this Act.

## **CHAPTER – II SCOPE OF CESS**

### **Levy of cess.            3.**

There shall be levied and collected a cess for maintenance and development of infrastructure, provided by the Government as service, on goods at the rate determined on the basis of their value, net weight and distance in accordance with the Schedule, for carriage by road and smooth and safer movement in the Province upon entering or before leaving the Province from or for outside the country, through rail or road or air or sea:

Provided that cess on gold shall be charged at the rate of 0.125% of the value of gold.

**Explanation:** for the purpose of this section, the word “infrastructure” includes roads, streets, bridges, culverts, lights on passages, plantation on passages, beaches, public parks, place of public recreation and convenience, eating places, landscape, forests, fisheries, delta conservation, lakes, breeding places of aquatic life, wild life and its sanctuaries, public schools, vocational and technical training centers and projects, libraries, museums and similar institutions controlled

and financed by the Province, control of traffic for smooth flow and safer movement of goods, public order, police force, patrol for safety of goods, street lights, stands for loading and unloading of goods, parking places, markets, water supply, hospitals, dispensaries and Medical Emergency Response Centers 1122 and development, improvement, maintenance and protection of such matters.

**Person liable to pay cess.**

4. (1) The owner shall be liable to pay the cess levied on the goods entering or leaving the Province from or outside the country by rail or road or air or sea under section 3.

(2) Nothing contained in this section shall prevent the collection of cess from a person who is made separately, jointly or severally liable for payment of the cess under this Act or the rules.

**Payment of cess.**

5. (1) In case of goods entering or leaving the Province from or for outside the country, cess shall be payable in the same manner and at the same time as it were a custom duty regardless whether or not the goods are liable to such duty.

(2) The amount of cess shall be deposited in such head of account as may be specified by Government.

**Exemptions.**

6. Notwithstanding anything contained in section 3 and 5, the Government by a notification in the official Gazette, for reasons to be recorded, may exempt any goods or category or class of goods from payment of whole or any part of the cess payable under the Act subject to such conditions and limitations as may be specified in such notification.

### **CHAPTER – III OFFENCES AND PENALTIES**

**Penalty.**

7. Where the goods are removed, transported or shipped without payment of cess, after one month the owner shall, without prejudice to any other action that may be taken against him, be liable to a penalty not more than the amount of cess evaded.

**Waiver of penalty.**

8. (1) The Authority may, subject to such conditions as it deem appropriate and for reasons to be recorded in writing, waive the payment of penalty up to an amount of Rs.200,000 imposed under section 7 in any case or class of cases.

(2) Where the amount of penalty imposed under section 7 exceeds Rs.200,000, the Authority may after obtaining approval from the Government, subject to such conditions as it deem appropriate and for reasons to be recorded in writing, waive the payment of penalty.

**CHAPTER-IV  
MISCELLANEOUS**

- Appeals.** 9. Any person aggrieved by an order passed by any Authorized Officer of the Authority in pursuance of this Act or the rules, may within thirty days of the receipt of such order prefer an appeal against such order, to the Commissioner Appeal.
- Revision.** 10. The Authority may, at any time, on his own motion, or on an application made to him within ninety days of passing of any order, call for the record of any case pending before, or disposed of by any Officer under his control.
- Claim of Refund.** 11. No refund of the cess claimed to have been paid or over-paid through inadvertence, error or misconstruction shall be allowed unless such claim is made within three months of the date of payment of such cess.
- Utilization of Cess.** 12. The proceeds of the Cess shall be utilized for maintenance and development of Infrastructure and other activities ancillary thereto in such manner as may be prescribed.
- Validation.** 13. Notwithstanding anything contained in any law, rules or judgment, order or decree of any court, the Infrastructure cess, penalty or any other amount levied, assessed, charged, adjudged, realized and collected in pursuance of Balochistan Infrastructure development Cess Act, 2019 and amendments thereof, before the coming into force of this Act shall be deemed to have been validly levied, assessed, charged, adjudged, realized or collected.
- Indemnity.** 14. No suit, prosecution, or other legal proceeding shall be instituted against any officer or official of the Authority for anything that is done in good faith or intended to be done in good faith under this Act or the rules made thereunder.
- Jurisdiction barred.** 15. No provision of this Act or any order made thereunder shall be called in question by or before any Court.
- Power to make Rules.** 16. Government may, by a notification in an official Gazette, make rules for carrying into effect the purposes of this Act and such rules may amongst other matters, prescribe the procedure for the assessment collection, payment of and exemption from the Cess levied under this Act.
- Overriding Effect.** This Act shall have overriding effect notwithstanding anything contained in any other law, for the time being in force.
- Repeal.** 17. The Balochistan Infrastructure Development Cess Act, 2019 (Act No.III of 2019) is hereby repealed.
- Saving.** 18. Where the Government or the Authority takes any action, makes any decision or orders, issues any instructions, directions, clarifications or notifications in pursuance of or in exercising of powers conferred under any provision in respect of any matter relating to the cess and allied issues covered under this Act or the rules, such actions, decisions, orders, instructions, directions, clarifications and notifications shall be deemed to have been validly issued to serve the purposes of this Act and the rules.

**SCHEDULE**

(See Section 2 (r) & 3)

<b>NET WEIGHT OF GOODS</b>	<b>RATE OF CESS ALONGWITH DISTANCE</b>
Upto <b>1250</b> Kilograms.	<b>1.10</b> % of total value of goods as assessed by the Custom Authorities plus 1 Paisa per Kilometer.
Exceeding <b>1,250</b> Kilograms but not exceeding <b>2,030</b> Kilograms.	<b>1.11</b> % of total value of goods as assessed by the Custom Authorities plus 1 Paisa per Kilometer.
Exceeding <b>2,030</b> Kilograms but not exceeding <b>4,060</b> Kilograms.	<b>1.12</b> % of total value of goods as assessed by the Custom Authorities plus 1 Paisa per Kilometer.
Exceeding <b>4,060</b> Kilograms but not exceeding <b>8,120</b> Kilograms.	<b>1.13</b> % of total value of goods as assessed by the Custom Authorities plus 1 Paisa per Kilometer.
Exceeding <b>8,120</b> Kilograms but not exceeding <b>16,000</b> Kilograms.	<b>1.14</b> % of total value of goods as assessed by the Custom Authorities plus 1 Paisa per Kilometer.
Exceeding <b>16,000</b> Kilograms.	<b>1.15</b> % of total value of goods as assessed by the Custom Authorities plus 1 Paisa per Kilometer.

**(TAHIR SHAH KAKAR)**  
Secretary.