

Dated Quetta, the 29th June, 2021

NOTIFICATION.

No.PAB/Legis:V(19)/2021.

The Balochistan Finance Bill, 2021 (Bill No.19 of 2021), having been passed by the Provincial Assembly of Balochistan on 25th June, 2021 and assented to by the Governor Balochistan, on 29th June, 2021 is hereby published as an Act of the Balochistan Provincial Assembly.

The Balochistan Finance Act, 2021 Act No. XXI of 2021.

AN ACT

to revise certain taxes, fees and allied matters thereto in the Province of Balochistan.

Preamble.

Whereas, it is expedient to revise certain taxes, fees and for the matters connected therewith or ancillary thereto;

Short title, extent and commencement.

- It is hereby enacted as follows: -
1. (1) This Act may be called the Balochistan Finance Act, 2021.
 - (2) It extends to the whole of Balochistan.
 - (3) Unless otherwise provided, it shall deem to have come into force on and from the first day of July, 2021.

Amendment of Stamp Duty Act, 1899 (Act II of 1899.)

2. In the Stamp Act, 1899 (Act II of 1899), the amendments hereby shall come into force in such local area or areas and on such date or dates as the Board of Revenue, may deem fit to notify through Official Gazette, in this behalf.
 - (1) In the Stamp Duty Act, 1899 (Act II of 1899), in section 2, -
 - (a) for clause (11), the following shall be substituted, namely: -
“(11) “duly stamped” means affixation of an adhesive or impressed stamp or e-stamp of not less than the requisite amount and that the stamp has been legally affixed, used or electronically generated;”
 - (b) after clause (11), as so substituted above, the following new clause (11-A) shall be inserted, namely: -
“(11-A) “e-stamp” means a paper printed or partially printed containing a bar code or having any of its unique identification code and such other information, as may be specified, by the Board with the approval of Chief Minister by a notification in an Official Gazette, to be generated and printed, on deposit of money equivalent to chargeable stamp duty for the given instrument of the schedule in the account of the Government;”
 - (c) for clause (13), the following shall be substituted, namely: -
“(13) “impressed stamp” includes –
 - (a) the label affixed and impressed by the proper officer;
 - (b) the stamp embossed or engraved on a stamp paper; and
 - (c) an e-stamp.”

- (d) in clause (14), after the word “recorded”, the words “**and includes any instrument executed in electronic form**” shall be inserted;
- (2) in section 10, in sub-section (1), after the word “stamps”, the words “**or e-stamps shall be inserted;**” and in sub-section (2), in clause (a), after the word “stamps”, the words “**or e-stamps**” shall be inserted;
- (3) after section 32, the following new section shall be inserted, namely: -
“32-A. Certificate of Designated Officer. –An officer designated by the Board with the approval of Chief Minister shall, by notification in the Official Gazette, issue a certificate as to genuineness or otherwise of an e-stamp for the purpose of evidence in a legal proceeding.”
- (4) for Articles 22-A and 33, the following shall be substituted, namely: -

Article Number	Description of Instrument	Proper Stamp Duty
22-A	A CONTRACT --- that is to say any instrument of the nature of memorandum of agreement including any contract, agreement, memorandum of understanding or any similar understanding made or entered, for any amount, into by a contractor with government, corporation, local body, local authority, commercial or industrial concerns whether singly owned or run through partnership body registered under the companies Act, a cooperative society or any other organization / contractor to execute any works or procure stores, materials or services.	0.25 of every one hundred rupees.
33	GIFT --- instrument of, including a memorandum of oral gift of an immovable property, not being a settlement (No.58) or will or transfer (No.62). Hiring agreement or agreement for service, see agreement (No.15). (a) In case of immovable property in an urban area. (b) In any other area.	(a) 0.8% (of every one hundred rupees) of the value of the property provided that if the gift deed is executed between spouses, father, mother, son, daughter, grandson, sibling or from one wife or widow to another wife or widow of the same husband, the rate of stamp duty shall be 0.5% of the value of the property. (b) 2% in other case.

(5) in Article (40), in second and third columns (Description of Instrument and Proper Stamp Duty respectively) of the schedule-I, the following new sub-article (e) shall be inserted, namely: -

(e) Mortgage for Housing Finance	<p>(i) Rs,250/- if loan amount is up to Rs. 100,000/-</p> <p>(ii) Rs.500/- if loan amount is Rs. 100,001/- to Rs. 500,000/-</p> <p>(iii) Rs. 1,000/- if loan amount is Rs. 500,001/ to Rs. 1.000,000/-</p> <p>(iv) Rs.1,500/- if loan amount is exceeding Rs. 1,000,000/-</p> <p>Note: In case of registration of the instrument; an additional Stamp Duty shall be charged as under:</p> <p>(i) Rs. 200/- if loan amount is up to Rs.100,000/-</p> <p>(ii) Rs. 400/- if loan amount is Rs. 100,001/- to Rs.500,000/-</p> <p>(iii) Rs. 500/- if loan amount is Rs. 500,001/-to Rs.1,000,000/-</p> <p>(iv) Rs. 1,000/- if loan amount is exceeding Rs.1,000,000/-</p>
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Amendment of the Balochistan Development and Maintenance of Infrastructure Cess Act, 2021 (Act IX of 2021.) 3.

In the Balochistan Development and Maintenance of Infrastructure Cess Act, 2021 (Act No. IX of 2021), after the schedule, the following Explanations shall be added, namely: -

“Explanation-I: For the purpose of this Schedule, the “value” means total value of Goods as assessed by the Custom Authorities upon entering in and using the Infrastructure of the Province and “distance” means the distance covered within the Province.

Explanation-II: Notwithstanding the provision of section 3, the cess on the goods leaving the Province for outside the country, through rail or road or air or sea, shall be charged at the rate of zero percent.”

Amendment of the Balochistan Entertainment Duty Act, 1958 (West Pakistan Act X of 1958.) 4.

In the Balochistan Entertainment Duty Act, 1958 (West Pakistan Act No. X of 1958), in section 1, in sub-section (3), the words **“except the Tribal Areas”** shall be omitted.

Amendment of the Balochistan Finance Act, 1965 (West Pakistan Act I of 1965.) 5.

In the Balochistan Finance Act, 1965 (West Pakistan Act No. I of 1965), in section 1, in sub-section (3), the words **“except the Tribal Areas”** shall be omitted.

- Amendment of the Balochistan Finance Act, 1964 (West Pakistan Act XXXIV of 1964.)** 6. In the Balochistan Finance Act, 1964 (West Pakistan Act No. XXXIV of 1964), in section 1, in sub-section (3), the words **“except the Tribal Areas”** shall be omitted.
- Amendment of the Balochistan Urban Immovable Property Tax Act, 1958 (West Pakistan Act V of 1958.)** 7. In the Balochistan Urban Immovable Property Tax Act, 1958 (West Pakistan Act No. V of 1958), -
- (a) in section 1, in sub-section (2), the words **“except the Tribal Areas”** shall be omitted.
- (b) in section 4, in clause (h), the word **“constructed”** shall be substituted with the word **“covered”**.
- Amendment of the Balochistan Motor Vehicle Taxation Act, 1958 (West Pakistan Act XXXII of 1958.)** 8. In the Balochistan Motor Vehicle Taxation Act, 1958 (West Pakistan Act No. XXXII of 1958), -
- (a) in section 1, in sub-section (2), the words **“except the Tribal Areas”** shall be omitted.
- (b) for the schedule appended to the Act, the following shall be substituted, namely:

**“THE SCHEDULE
(See Section 3)**

S.No	Description of Motor Vehicle	Rate of Tax
1	Rickshaw	Rs. 1,000 / year (Electric Rickshaws are exempted up to 30 June, 2025)
2	Tractor (Non-commercial)	Exempted
3	Tractor (Commercial)	Rs. 1,600 / year
4	Motorcycle	Rs.1,500/- Life time (20% rebate for Electric Motor Cycle up to 30 June, 2025).
5	Motorcycle Trolley / 3 wheeler loaders	Rs. 600 / year (Electric 3 wheelers are exempted up to 30 June, 2025)
6	Mini Truck 4060-8119 Kg.	Rs. 1,600 / Year.
7	Truck / Oil Tanker 8,120-14,200 Kg (6 wheeler)	Rs. 4,000 / Year (Electric Trucks are exempted up to 30 June, 2025)
8	Truck / Oil Tanker 14,201-28,000 Kg (10 wheeler / 12 wheeler)	Rs. 4,800 / Year (Electric Trucks are exempted up to 30 June, 2025)
9	Trailers (All types) above 23,200 Kg.	Rs. 5,200 / Year (Electric Prime Movers are

		exempted up to 30 June, 2025)
10	BUS HTV (up to seating capacity 44)	Rs. 100 / Seat / Year (Electric Buses are exempted up to 30 June, 2025).
11	BUS HTV (above to seating capacity 44)	Rs. 60 / Seat / year (Electric Buses are exempted up to 30 June, 2025).
12	Mini Buses LTV	Rs. 60 / Seat / Year.
13	Cars and Jeeps Up to 1,000 cc	Life Time Tax to be levied as under: (a) Rs. 11,000 for new registration and for vehicles not completed 5 years of registration. (b) Rs. 1,000 / year OR Rs. 10,000 for vehicles completed 5 to 10 years of registration; (c) Rs. 1,000 / year OR Rs. 9,000 for vehicles completed above 10 years of registration.
14	Cars and Jeeps 1001-1,500 cc 1,501-2,000 cc & Above 2,000 cc	Rs. 1,200 per year for 1001-1,500 cc. Rs. 1,500 per year for 1,501-2,000 cc. & Rs. 1,800 per year for above 2,000 cc.
15	Pick up / Delivery Vans	Rs. 1,200 / Year.
16	Vans and Station Wagons up to 1,000 cc	Life Time Tax to be levied as under: (a) Rs. 11,000 for new registration and for vehicles not completed 5 years of registration.

		(b) Rs. 1,000 / year OR Rs. 10,000 for vehicles completed 5 to 10 years of registration. (c) Rs. 1,000 / year OR Rs. 9,000 for vehicles completed above 10 years of registration.
17	Vans and Station Wagons 1,001 – 1,500 cc 1,501-2,000 cc & above 2,000 cc	Rs.1,200 / year for 1001-1500 cc Rs.1,500 / year for 1501-2000 cc Rs.1,800 / year for above 2000 cc.
18	Penalty on default of token tax	Rs. 100 / Quarter.

“[Explanation - I: For life time tax collection of private motor vehicles; the stated tax rates, for the vehicles up to 1,000 cc mentioned in the column of “Description of Motor Vehicles”, will be applied for such a period for which the tax has been paid. This means such period / years, where tax has not been paid, will be excluded from the period’s range calculation therein.]

[Explanation – II: The taxes / registration fee for electric vehicles will be charged on the basis of respective categories wherein it falls, after conversion of power of electric motor from Kilo Watts (KW) equivalent to engine capacity (cc).]”

Amendment of the 9.
Balochistan
Revenue Authority
Act, 2015
(Balochistan Act
No. VII of 2015).

In the Balochistan Revenue Authority Act, 2015 (Act No: VII of 2015): -

(1) in section 3, for sub-section (7), the following shall be substituted: -

“(7) Notwithstanding anything contained in this section, the Chief Minister may, appoint a suitable civil servant of BPS-20 or above of the Government of Balochistan by transfer / posting basis as Chairperson, for a period of three years and shall be eligible for re-appointment for a similar term, against the consideration as may be specified in Authority’s pay structure or as fixed by the Advisory Council. However, if the office of any Member is vacant, the Chief Minister may, appoint a suitable civil servant of the Government of Balochistan by transfer / posting basis as Member against the consideration as may be specified in Authority’s pay structure or as fixed by the Advisory Council and subject to relevant qualification and experience.”

**Amendment of the 10.
Balochistan Sales
Tax on Services
Act, 2015
(Balochistan Act
No. VI of 2015).**

In the Balochistan Sales Tax on Services Act, 2015 (Act No. VI of 2015), -

- (1) In section 2, -
- (a) after clause (26), the following new clause (26A) shall be inserted: -
“(26A) “Beaching” includes any activity under which a ship, vessel, boat or any similar structure whether complete, incomplete, damaged or undamaged is moved from sea waters to the shore or grounded in shallow waters for the purpose of cargo / goods loading or unloading, embarkation or disembarkation of persons / passengers, repair, maintenance, dismantling, breaking or for any other similar purposes;”;
 - (b) after clause (29), the following new clause (29A) shall be inserted: -
“(29A) “Cab aggregator” means a person who is an aggregator or operator or intermediary or online marketplace who canvasses or solicits or facilitates passengers for travel by motor vehicles like taxi, cab, car, van, motorcycle and rickshaw, and who connects the passenger or the intending passenger to a driver of any of the aforesaid motor vehicles through telephone, cellular phone, internet, web based services or GPS or GPRS-based services, electronic or digital means, whether or not he charges or collects any fee, fare, commission, brokerage or other charges or consideration for -providing or rendering such service;”;
 - (c) after clause (52), the following new clause (52A) shall be inserted: -
“(52A) “Depot for storage including cold storage services” means the facility or space provided or rendered or let out on rent or otherwise for the storage, cold storage or warehousing of goods including those in the loft - of liquids and gases, but not including the storage of food grains and fresh vegetables and fruits not subjected to further processing and also not including the storage in public bonded warehouses as defined in clause (125);”
 - (d) after clause (111), the following new clause (111A) shall be inserted: -
“(111A) ““Online marketplace services” means an information technology platform run by e-commerce entity or organization over an electronic network that acts as a facilitator in transactions that occur between a buyer and a seller or between a service provider and service recipient;”;
 - (e) after clause (114), the following new clause (114A) shall be inserted: -
“(114A) ““Pilotage” means any activity involving rendering or providing of any service connected with guiding or providing a parking of a ship or vessel in water near the shore and includes toeing of a vessel or ship from mooring to the shore and its anchorage near or on a berth, wharf or dock;”;
 - (f) after clause (154), the following new clause (154A) shall be inserted: -
“(154A) “Site preparation and clearance, excavation and earth moving and demolition services” means any service provided or rendered, to any person by another person, in relation to site preparation and clearance, excavation and earthmoving and demolition and such other similar activities, including –
 - (i) **drilling, boring and core extraction services for construction, geophysical, geological and similar purposes but not including the services in relation to mining of minerals, oil or gas (as covered under tariff heading 9866.0000); or - landfill, leveling, trench digging, rock removal, blasting and similar services; or**
 - (ii) **soil stabilization; or**
 - (iii) **horizontal drilling for passage of cables or drain pipes; or**
 - (iv) **land reclamation work; or**
 - (v) **contaminated top soil stripping work; or demolition or wracking of building, structure or road;”;**

- (g) after clause (162), the following new clause (162A) shall be inserted: -
“(162A) “Supply of movable property by way of lease, license or similar arrangements” means the services provided or rendered, to any person by another person, by way of lease, license, renting, hire purchase, or similar arrangements wherein usage takes place of machinery, equipment, appliances and other tangible goods including bulldozers, excavators, road rollers and levelers, cranes, construction machinery and equipment, earthmoving machinery and equipment, scaffolding, generators, refrigerators or in relation to such usage or renting.
[Explanation. The Dealers of second-hand goods other than car or automobile, as classified under tariff heading 9806.5000, and also the rent a car or automobile rental service, as classified under tariff heading 9819.3000, shall be excluded from the purview of this clause.]”
- (h) after clause (180), the following new clause (180A) shall be inserted: -
“(180A) “Training Services” means the training services provided or rendered by any person, institute or establishment, by whatever name called, for imparting skill or knowledge or lesson on any subject or field, with or without issuance of a certificate, and includes the services of vocational, professional, technical, commercial or specialized trainings, courses, seminars, workshops and lectures imparted for consideration but does not include the services of coaching or training of sports;”;
- (i) the word **“and”** appearing after semi-colon at the end of clause (185), shall be omitted and thereafter clause (185A) shall be inserted: -
“(185A) “Waste collection, transportation, processing and management services” means services provided in the matters of collection, processing, transportation, disposal, recycling and management of all kinds of wastes, waste materials and garbage and includes road and street cleaning services, whether manually, mechanically or otherwise; and”.
- (2) In section 48, in sub-section (2), in clause (2B), in the fourth column with the title of “Section”, the number and alphabet **“59A”** shall be substituted by the number and alphabet **“60A”**.
- (3) In the First Schedule, in Table: -
- (a) against tariff heading **“9805.2100”**, in column (2) of “Description”, the words **“including pilotage and beaching”** shall be added after the words **“Ship management services”**.
- (b) after tariff heading **“9819.3000”**, in column 1 and the entries relating thereto in column 2, the following shall be added: -
“

9819.3100	Cab aggregator
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”
- (c) after tariff heading **“9822.2000”**, in column 1 and the entries relating thereto in column 2, the following shall be added: -
“

9822.2100	Waste collection, transportation, processing and management services.
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”
- (d) after tariff heading **“9868.0000”**, in column 1 and the entries relating thereto in column 2, the following shall be added: -
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9869.0000	Online market place services
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”

- (e) after tariff heading “9869.0000”, as so added above, in column 1 and the entries relating thereto in column 2, the following shall be added: -

9870.0000	Site preparation and clearance, excavation and earth moving and demolition services.
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- (4) In the Second Schedule, in Table, in Part-B: -
- (a) against tariff heading “9805.2100”, in column (2) of “Description”, the words **“including pilotage and beaching”** shall be added after the words **“Ship management services”**.
- (b) against the Tariff Heading “9814.2000” in “Explanation” mentioned in column 2 of description, after the words “Provincial Consolidated Fund”, the words **“and the Federal Consolidated Fund”** shall be added.
- (c) after tariff heading “9819.3000” in column (1) and the entries relating thereto in columns (2) and (3), the following shall be added, namely: -

9819.3100	Cab aggregator.	15%
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- (d) after tariff heading “9822.2000” in column (1) and the entries relating thereto in columns (2) and (3), the following shall be added, namely: -

9822.2100	Waste collection, transportation, processing and management services.	15%
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- (e) against the Tariff Heading 9824.0000, in “Explanation” mentioned in column 2 of description, after the words “Provincial Consolidated Fund”, the words **“Federal Consolidated Fund”** shall be added;
- (f) against the Tariff Heading 9848.0000, in column 2 of description, under the existing entries, the following paragraph shall be added, namely: -
“Excluding. – Where such service is rendered to persons involved in or having a core business activity of generating power through wind or solar energy only.”

- (g) after tariff heading “9868.0000” in column (1) and the entries relating thereto in columns (2) and (3), the following shall be added, namely: -

9869.0000	Online market place services.	15%
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- (h) after tariff heading “9869.0000” as so inserted in column (1) and the entries relating thereto in columns (2) and (3), the following shall be added, namely: -

9870.0000	Site preparation and clearance, excavation and earth moving and demolition services.	15%
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Amendment of the Balochistan Public Finance Management Act, 2020; enacted through Balochistan Finance Act, 2020 (Balochistan Act No. I of 2020).

11. After section 7 in the Balochistan Public Finance Management Act, 2020, the following new section (7A) shall be inserted, namely: -
“7A. – Notwithstanding anything contained in any other law, the Finance Department may, with the approval of Government, take any appropriate action for management, including improving the respective legal framework, making strategies and policies for increasing revenues, automation or any other relevant action, as deemed necessary of provincial revenues.”

(TAHIR SHAH KAKAR)
Secretary.