

# **THE BALOCHISTAN FINANCE ACT, 1964**

**(W.P. Act XXXIV of 1964)**

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# **<sup>1</sup>THE <sup>2</sup>[BALOCHISTAN<sup>3</sup>] FINANCE ACT, 1964**

**(W.P. Act XXXIV of 1964)**

[29<sup>th</sup> June, 1964]

An Act to continue, levy and abolish certain taxes and duties in <sup>2</sup>[Balochistan].

WHEREAS it is expedient to continue, levy and abolish certain taxes and duties in the Province of <sup>2</sup>[Balochistan];

It is hereby enacted as follows:—

- |   |   |
|---|---|
| Short title,<br>commencement<br>and extent. | 1. (1) This Act may be called the <sup>2</sup> [Balochistan] Finance Act, 1964.<br>(2) It shall come into force on and from the first day of July, 1964.<br>(3) It shall extend, unless otherwise specified hereinafter, to the whole of <sup>2</sup> [Balochistan] except the Tribal Areas.  |
| Definitions.                                | 2. In this Act, unless there is anything repugnant in the subject or context—<br>(a) "agricultural year" means the agricultural year as defined in the <sup>4</sup> Punjab Land Revenue Act, 1887 (Act XVII of 1887);<br>(b) "Government" means the Government of <sup>2</sup> [Balochistan];<br>(c) "prescribed" means prescribed by rules made under this Act;<br>(d) "revenue year" means the revenue year as defined in the Sind Land Revenue Code, 1879 <sup>5</sup> (Sind Act V of 1879). |

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<sup>1</sup> This Act was passed by the W. P. Assembly on 27<sup>th</sup> June, 1964; assented to by the Governor of W. P. on 28<sup>th</sup> June, 1964; and published in the W. P. Gazette (Extraordinary), dated 29<sup>th</sup> June, 1964, pages 2175-85.

For statement of objects and reasons see West Pakistan Gazette (Extraordinary), dated 6<sup>th</sup> June, 1964, pages 1925-A to 1925-M.

<sup>2</sup> Subs. by Baln. Laws (Adaptation) Order, 1975, for the words "West Pakistan". See the Balochistan Gazette (Extraordinary) No.17, dated 9<sup>th</sup> May 1975.

<sup>3</sup> 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 18<sup>th</sup> June, 1989.

<sup>4</sup> Repealed and replaced by the W.P. Act XVIII of 1967, which was adopted by the Baln. Laws (Adaptation) Order, 1975 with substitution of the word "Balochistan" for the words "West Pakistan".

<sup>5</sup> Repealed and replaced by W.P. Act XVII of 1967 which is adopted by the Balochistan Laws (Adaptation) Order, 1975, with substitution of words Balochistan for the words "West Pakistan".

Surcharge on land revenue in certain districts.

3. (1) There shall be levied and collected from every owner of land which is assessed to land revenue in the districts of Karachi, Dadu, Hyderabad, Tharparkar, Sanghar, Jacobabad, Larkana, Sukkur, Nawabshah and Thatta an additional amount of land revenue by way of surcharge on the land revenue payable in the revenue year 1963-64 at the rates specified in the First Schedule.

*Explanation.* For purposes of this section land revenue includes any water rate payable in respect of irrigated land.

(2) The provision of the Sind Land Revenue Code 1879 (Sind Act V of 1879) shall, as far as may be, apply to the assessment collection and recovery of the surcharge imposed under this section.

Surcharge on agricultural income-tax in certain districts.

4. (1) There shall be levied and collected from every owner of land which is assessed to agricultural income-tax in the districts of Bannu, Dera Ismail Khan, Hazara, Mardan, Kohat, Peshawar, <sup>1</sup>Campbellpur, Dera Ghazi Khan, Gujranwala, Gujrat, Jhelum, Jhang, Lahore, <sup>2</sup>Lyallpur, Mianwali, <sup>3</sup>Montgomery, Multan, Muzaffargarh, Rawalpindi, Sargodha, Sheikhpura and Sialkot, on the land revenue payable in the agricultural year 1963-64, an additional amount of agricultural income-tax by way of surcharge at the rates specified in the Second Schedule.

(2) The provisions of the North-West Frontier Province<sup>4</sup> Agricultural Income-tax Act, 1948 (North-West Frontier Province<sup>5</sup> Act XVII of 1948), and the Punjab Agricultural Income-tax Act, 1951 (Punjab Act XVI of 1951) shall, so far as may be, apply to the assessment, collection and recovery of the surcharge imposed under this section.

Tax on Cinemas.

5. There shall be levied and collected a tax on cinemas payable by the owner or management thereof at the following rates for the financial year 1964-65:—

- |      |  |                      |
|------|--|----------------------|
| (i)  | In the case of a cinema classed as a first class cinema. | One thousand rupees. |
| (ii) | In the case of a cinema                                  | Five hundred         |

<sup>1</sup> Now "Attock".

<sup>2</sup> Now "Faisalabad".

<sup>3</sup> Now "Sahiwal".

<sup>4</sup> Now "The Khyber-PaktoonKhuwa"

	<p>classified as a second class cinema. rupees.</p> <p>(iii) In the case of a cinema classified as a third class cinema. One hundred rupees.</p>								
Tax on Motor Vehicles.	<p>6. There shall be levied and collected in any area in which a tax is imposed on motor vehicles by or under any enactment, a surcharge on such tax at the following rates for the financial year 1964-65:—</p> <p>(i) Motor vehicles used for the transport or carriage of goods and materials. Twenty five rupees.</p> <p>(ii) Motor vehicles plying for hire and licensed to carry more than eight persons. Fifty rupees.</p>								
Tax on railway fares and freights.	<p>7. Until the 30th day of June, 1965, there shall be levied and paid on railway fares and freights a tax according to the scale set out in Third and Fourth Schedules.</p>								
Toll on vessels plying inland waters.	<p>8. (1) For the financial year 1964-65, there shall be levied and collected in the district of Karachi, a toll on steam vessels and motor vessels plying in inland waters at the rates specified hereunder:—</p> <p>On vessels of a tonnage of—</p> <table> <tr> <td>Less than 100 tones</td><td>One hundred rupees.</td></tr> <tr> <td>100 tons or above but less than 500 tons</td><td>Two hundred and fifty rupees.</td></tr> <tr> <td>500 tons or above but less than 1,000.</td><td>Five hundred rupees.</td></tr> <tr> <td>1,000 tons or above.</td><td>One thousand rupees.</td></tr> </table> <p>(2) The toll shall be payable by the owner or the charterer of the vessel.</p> <p>(3) In this section "steam vessels" and "motor vessels" mean every description of vessel propelled wholly or in part by the agency of steam or oil, as the case may be.</p>	Less than 100 tones	One hundred rupees.	100 tons or above but less than 500 tons	Two hundred and fifty rupees.	500 tons or above but less than 1,000.	Five hundred rupees.	1,000 tons or above.	One thousand rupees.
Less than 100 tones	One hundred rupees.								
100 tons or above but less than 500 tons	Two hundred and fifty rupees.								
500 tons or above but less than 1,000.	Five hundred rupees.								
1,000 tons or above.	One thousand rupees.								

Toll on fares and  
freights on  
inland traffic  
by vessels.

9. (1) For the financial year 1964-65, there shall be levied and collected in the district of Karachi, a toll, or fares and freights charged for transport by steam vessels and motor vessels plying in inland waters, according to the scale set out in the Third and Fourth Schedules.

(2) The toll shall be collected by the owner or the charterer of the vessel and paid to Government.

(3) In this section "steam vessels" and "motor vessels" have the same meaning as in section 8.

<sup>1</sup>[*Deleted.*]

<sup>1</sup>[*Section 10.— Primary Education Surcharge —Deleted*]

Tax on trades,  
professions,  
callings and  
employment.

11. (1) With effect from the first day of July, 1964, there shall be levied and collected from the following classes of persons, namely:—

- (a) Persons who in the preceding financial year, were assessed to income-tax under the Income-tax Act, 1922<sup>2</sup>, in respect of earnings calling or income from any profession, trade, calling or employment, as the case may be, pursued either wholly or in part within this Province;
- (b) Persons who in the preceding financial year, were assessed to Agricultural Income-tax or who paid land revenue in excess of Rs. 250;
- (c) Legal practitioners of not less than 5 years standing;
- (d) Income-tax practitioners;
- (e) Clearing Agents, licensed or approved as Custom House Agents;
- (f) Contractors supplying goods, commodities and services to the Central or Provincial Governments or any Local Authority;
- (g) Persons holding licence under the Import and Export (Control) Act, 1950<sup>3</sup>;

<sup>4</sup>[a tax in respect of the professions, trades, callings or

<sup>1</sup> Section 10 deleted by West Pakistan Act I of 1965.

<sup>2</sup> Act XI of 1922.

<sup>3</sup> Act XXXIX of 1950. Repealed and replaced by Ordinance XXXI of 1979, S. 166.

employments, for each financial year at the rate of fifty rupees in respect of classes of persons specified at clauses (a) to (c) and hundred rupees in respect of classes of persons specified at clauses (f) and (g), in addition to any tax, rate, duty or fee that may be payable under any other law:

Provided that nothing in this section shall authorise the levy of more than fifty rupees and hundred rupees as tax payable by any person for any financial year.]

*Explanation* . In this section—

- (i) the expression "person" includes a company;
- (ii) the expression "land revenue" excludes any water rate payable in respect of irrigated land.

(2) Government may by notification in the Official Gazette, exempt any class of persons from the operation of sub-section (1) or remit, in whole or in part, the tax payable under sub-section (1).

Sugarcane  
Development  
Cess.

12. (1) With effect from the first day of July, 1964, there shall be levied a cess, called the Sugarcane (Development) Cess, on sugarcane crushed by the Sugar Mills, at the rate of twelve paisa per maund of sugarcane.

(2) The incidence of the cess shall be shared equally by the Sugar Mills and the person selling the sugarcane to the Mill:

Provided that in the case of sugarcane obtained from the Sugar Mills' own farm, the cess, at the rate of twelve paisa per maund, be paid by the Mill.

(3) The cess payable under this section shall be collected and paid to Government by the Sugar Mill in such manner as may be prescribed.

<sup>1</sup>[(4) The proceeds of the cess shall be utilised for—

- (i) special maintenance and development of roads and bridges and special plant protection services in the areas comprising the mill zones;

<sup>4</sup> Subs. by the Balochistan Act IX of 1994, with effect from 1<sup>st</sup> July, 1994; published in the Balochistan Gazette (Extraordinary) No. 85, dated 8<sup>th</sup> September, 1994.

<sup>1</sup> Subs. by W.P. Act III of 1968.

- (ii) maintenance and development of such roads and bridges outside the mill zones, as in the opinion of Government, are primarily used for sugarcane traffic; *and*
- (iii) other activities directed towards the development of sugarcane production.]

<sup>1</sup>[(5) Government may by an order, notified in the official Gazette, exempt any sugar mill or all sugar mills in any specified area from the payment of the whole or any part of the cess under this section.]

#### Electricity Duty.

13. (1) From the first day of July, 1964, there shall be levied and paid to Government, on the units of energy consumed for the purposes specified in the first column of the Fifth Schedule, excluding losses of energy in transmission and transformation, a duty (hereinafter referred to as 'Electricity Duty') at the rates specified in the second column of that Schedule:

Provided that Electricity Duty shall not be leviable on the energy consumed by, or in respect of the consumers enumerated in the Sixth Schedule, except to the extent specified therein:

Provided further that for reasons to be recorded, Government may, by notification in the official Gazette, exempt any other consumer or class of consumers from the operation of this section.

*Explanation.* In this section, unless there is anything repugnant in the subject or context—

- (a) "consumer" means any person other than a distributing licensee, who is supplied with energy by a licensee;
- (b) "energy" means electrical energy when generated, transmitted, supplied or used for any purpose except the transmission of a message;
- (c) "licensee" means any person licensed under Part II of the Electricity Act, 1910 (Act IX of 1910), to supply energy and includes any person who has obtained the sanction of the Government under section

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<sup>1</sup> Added by W.P. Act IV of 1967.



28 of the Act.

(2) Every licensee shall collect and pay to the Government, the Electricity Duty payable under this section in such manner as may be prescribed. The duty so payable shall be a first charge on the amount recoverable by the licensee for the energy supplied by him and shall be a debt due by him to the Government:

Provided that—

- (i) the licensee shall not be liable to pay the duty in respect of any energy supplied by him for which he has been unable to recover his dues;
- (ii) the licensee shall be entitled, for his cost of collection of the duty, to a rebate of such percentage, as may be determined by the Government, on the amount of the duty collected and paid by him under this sub-section.

(3) Where any person fails or neglects to pay the amount of Electricity Duty due from him, the licensee may, without prejudice to the right of Government recover the amount under section 3 of the <sup>1</sup>[Balochistan] Government Dues Recovery Ordinance, 1962, (<sup>1</sup>[Balochistan] Ordinance XXII of 1962), discontinue to supply energy to him and for this purpose, exercise the power conferred on a licensee by sub-section (1) of section 24 of the Electricity Act, 1910<sup>2</sup> for recovery of any charge or sum due in respect of energy supplied by the licensee.

(4) In the case of energy other than that supplied by a licensee, the person generating the energy shall pay to the Government the Electricity Duty payable under this section in respect of the energy consumed, in such manner as may be prescribed.

Penalty.

14. If the person who is responsible for the payment of the toll or tax under section 5, 8 or 11 or for the collection and payment of a toll or tax under section 9, 10, 12 or 13 fails to pay the tax or to collect and pay the tax, as the case may be, shall be liable to pay a penalty not exceeding the amount of the toll, or tax payable.

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<sup>1</sup> Subs. by Baln. Law (Adaptation) Order, 1975, for the words “West Pakistan”. See Balochistan Gazette (Extraordinary) No. 17, dated 9<sup>th</sup> May 1975.

<sup>2</sup> Act IX of 1910.

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|---------------------------------|--|
| Application of existing laws.   | 15. Where any tax or surcharge imposed by this Act is by way of an addition to or a surcharge on any existing tax imposed by or under an enactment, the procedure provided in such enactment 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 or surcharge.   |
| Power to amend or vary any Act. | 16. Government may, by notification make such omission from, additions to, adaptations and modifications of any <sup>1</sup> [Balochistan] Act as may be necessary for the purpose of the levy and collection of any tax imposed by this Act.  |
| Power to make rules.            | <p>17. (1) Government may make rules regarding—</p> <ul style="list-style-type: none"> <li>(i) classification of cinemas for the purposes of section 5;</li> <li>(ii) the exemption from, or remission of the whole or any portion of the tax under section 11;</li> <li>(iii) the procedure for the collection and payment of any tax or toll levied under this Act;</li> <li>(iv) any other matter incidental thereto.</li> </ul> <p>(2) Any rules made or deemed to have been made under the corresponding provisions of the <sup>1</sup>[Balochistan] Finance Act, 1963<sup>2</sup> (<sup>1</sup>[Balochistan] Act No. IX of 1963), shall, so far as may be, continued and be deemed to have been made under this Act.</p> |

(See *Schedule* on next page)

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<sup>1</sup> Subs. by Baln. Laws (Adaptation) Order, 1975, for the words “West Pakistan”. See Balochistan Gazette (Extraordinary) No. 17, dated 9<sup>th</sup> May 1975.

<sup>2</sup> That is W.P. Act IX of 1963, adopted by the Baln. Laws (Adaptation) Order, 1975, with substitution of the word “Balochistan” for the words “West Pakistan”. See the Balochistan Gazette (Extraordinary) No. 17, dated 9<sup>th</sup> May 1975.

## **FIRST SCHEDULE**

(See SECTION 3)

### *Surcharge*

Where the land revenue and water rate for irrigation does not exceed Rs. 1,999. *Nil.*

Where the total land revenue and water rate for irrigation exceeds Rs. 1,999.  $1\frac{1}{2}$  per cent of such total.

## **SECOND SCHEDULE**

(See SECTION 4)

### *Surcharge*

Where the total land revenue payable does not exceeds Rs. 349. *Nil.*

Where the total land revenue payable exceeds Rs. 349 but does not exceeds Rs. 499. Rupees twelve.

Where the total land revenue payable exceeds Rs. 499 but does not exceed Rs. 749. Rupees twenty-four.

Where the total land revenue payable exceeds Rs. 749 but does not exceed Rs. 999. Rupees fifty.

Where the total land revenue payable exceeds Rs. 999 but does not exceed Rs. 1,999. Rupees one hundred.

Where the total land revenue payable exceeds Rs. 1,999 but does not exceed Rs. 4,999. Rupees two hundred and fifty.

Where the total land revenue payable exceeds Rs. 4,999 but does not exceed Rs. 9,999. Rupees five hundred.

Where the total land revenue payable exceeds Rs. 9,999. Rupees one thousand.

## **THIRD SCHEDULE**

(See SECTION 7 AND 9)

### *Surcharge*

Freight (goods)—

Where the freight on any consignment does not exceed Rs. 3. *Nil.*

Where the freight on any consignment exceeds Rs. 3 but does not exceed Rs. 10.	Six paise.
Where the freight on any consignment exceeds Rs. 10 but does not exceed Rs. 25.	Twelve paise.
Where the freight on any consignment exceeds Rs. 25 but does not exceed Rs. 50.	Twenty-five paise.
Where the freight on any consignment exceeds Rs. 50 but does not exceed Rs. 75.	Fifty paise.
Where the freight on any consignment exceeds Rs. 75 but does not exceed Rs. 100.	One rupee.
Where the freight on any consignment exceeds Rs. 100 but does not exceed Rs. 150.	Two rupees.
Where the freight on any consignment exceeds Rs. 150 but does not exceed Rs. 225.	Three rupees.
Where the freight on any consignment exceeds Rs. 225 but does not exceed Rs. 300.	Four rupees.
Where the freight on any consignment exceeds Rs. 300.	Four rupees <i>plus</i> one rupee for every hundred rupees in excess of three hundred rupees of freight.

#### **FOURTH SCHEDULE** (See SECTION 7 AND 9)

	<i>Amount of tax</i>
Fares (Passenger)—	
One a first class ticket	50 paise.
On an inter-class ticket	12 paise.
On a third class or deck ticket	6 paise.
Provided that no tax shall be levied where the fare does not exceeds Rs. 3.	

#### **<sup>1</sup>[FIFTH SCHEDULE**

<sup>1</sup> Fifth Schedule first subs. by Baln. Act VII of 1974; and then by the Baln. Ord. IX of 1981; came into force on 1. 7. 1981; published in the Balochistan Gazette (Extraordinary) No. 101, dated 24<sup>th</sup> June, 1981.

(See SECTION 13)

*Rates of Electricity Duty*

*In case of energy supplied by a licence to consumers of categories specified as:*

*Electricity duty on the amount of the energy charges worked out according to the electricity tariff.*

**(A-1) Domestic/ Residential**

(i)	At per unit supply rate of paisa 34.	7.35 %
(ii)	At per unit supply rate of paisa 40.	6.25 %
(iii)	At per unit supply rate of paisa 50.	5.00 %
(iv)	At per unit supply rate of paisa 70.	3.57 %

**(A-2) Commercial**

(i)	At per unit supply rate of paisa 90.	2.78 %
(ii)	At per unit supply rate of paisa 100.	2.50 %

**(B-1 to B-4) Industrial**

(i)	At per unit supply rate of paisa 57.	2.65 %
(ii)	At per unit supply rate of paisa 36.	4.20 %
(iii)	At per unit supply rate of paisa 35.	4.30 %
(iv)	At per unit supply rate of paisa 32.	4.75 %

**(C1 to C3) Bulk supplies**

(i)	At per unit supply rate of paisa 40.	4.00 %
(ii)	At per unit supply rate of paisa 35.	7.14 %
(iii)	At per unit supply rate of paisa 32.	4.00 %
(iv)	At per unit supply rate (Industrial) of paisa 34.	4.41 %
(v)	At per unit supply rate (Commercial) of paisa 34.	7.35 %
(vi)	At per unit supply rate (Licensees and Non-Licencees) of paisa 33.	4.00 %

- |        |   |        |
|--------|---|--------|
| (vii)  | At per unit supply rate (Industrial) of paisa 33. | 4.54 % |
| (viii) | At per unit supply rate (Commercial) of paisa 33. | 7.58 % |

**(D) Agriculture**

- |  |   |
|--|---|
| At per unit supply rate of paisa 15.3. Undertakings generating on power. | 10.00%  |
|  | 9.80% on the amount of energy charges worked out on the estimated working load at site in accordance with (A-1, A-2, B-1 to B-4, C-1 to C-3 and D) above. |
| Un-metered Supply/ Flat Charges.   | 4.00% provided that no duty shall be levied where such charge does not exceed five rupees during the month.   |

*Explanation.*

1. "Electricity Tariff" means schedule of Tariffs made under provision of Sections 12, 13 and 25 of the West Pakistan Act XXXIV of 1958, and the tariffs of M/S Karachi Electric Supply Corporation Limited applicable in Bela District Premises which are used wholly or principally for manufacturing processes within meaning of section 2 of the Factories Act, 1934, shall be deemed to be used for an Industrial undertaking.]

<sup>1</sup>[**SIXTH SCHEDULE**  
(See SECTION 13)]

**Exemptions from Electricity Duty.**

1. The Central and the Provincial Government save in respect of premises used for residential purpose.
2. Such Autonomous Bodies as may be exempted by Government by means of notification in the official Gazette.
3. Local Authorities in respect of public lighting only.

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<sup>1</sup> Subs. by Baln. Act VII of 1974.

4. Mosques. Churches and other places of public worship.
5. All domestic consumers not using more than 20 units in any month.
6. Energy consumed (including losses of energy) in generation, transformation and transmission.
7. Energy generated by plants having capacity not exceeding 2<sup>1/2</sup> K.W.]

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