

THE BALOCHISTAN FINANCE ACT, 2018

(Baln. Act II of 2018)

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THE BALOCHISTAN FINANCE ACT, 2018

(Balochistan Act No. II of 2018)

[11th May, 2018]

An Act to rationalize, levy and alter the rate of taxes and duties in Balochistan.

Preamble.

Whereas, it is expedient to rationalize, levy and enhance rates of certain taxes levied in the province of Balochistan, in the manner hereinafter appearing;

It is hereby enacted as follows: —

Short title, extent and commencement.

1. (1) This Act may be called the Balochistan Finance Act, 2018.
- (2) It extends to the whole of Balochistan except the Tribal Areas.
- (3) It shall come into force at once and shall be deemed to have taken effect from the first day of July, 2018.

Amendment of section 11, W.P. Act XXXIV of 1964.

2. In the Balochistan Finance Act, 1964 (W.P. Act No. XXXIV of 1964), in section 11, in sub-section (1), —
 - (a) after clause (g), the following new clauses shall be inserted, namely: —
 - “(h) medical practitioners running private clinics with a standing of not less than five years;
and
 - (i) persons running private hospitals, diagnostic centres, laboratories, X-rays, ultrasound, ECG, CT scan and such other medical facilities.”;
 - (b) for the paragraph and proviso appearing after clause (i), as so inserted hereinabove clause (a), the following shall be substituted namely: —

“a tax in respect of professions, trades, callings or employments, for each financial year in addition to any tax, rate, duty or fee that may be payable under any other law, at the following rates: —

¹ This Act was passed by the Provincial Assembly of Balochistan on 30th April, 2018; assented to by the Governor of Balochistan on 10th May, 2018; and published in the Balochistan Gazette (Extraordinary) No. 98, dated 11th May, 2018.

(i) Two Hundred and fifty rupees for the classes of persons specified at clause (a) to (e) and (g);

(ii) for the class of persons specified at clause (f) the rate shall be, —

S. No.	for the class of Contractors/ Suppliers	Rate of Tax
1.	Category-A (No limit).	100000/- rupees
2.	Category-B (upto Rs. 1000 Million).	50000/- rupees
3.	Category-1 (upto Rs. 500 Million).	25000/- rupees
4.	Category-2 (upto Rs. 200 Million).	10000/- rupees
5.	Category-3 (upto Rs. 100 Million).	5000/- rupees
6.	Category-4 (upto Rs. 50 Million).	2500/- rupees
7.	Category-5 (upto Rs. 20 Million).	1000/- rupees

(iii) for the class of persons specified at clause (h) the rate shall be, —

S. No.	for Class of Medical Practitioners	Rate of Tax
1.	Specialist Doctors	2000/- rupees
2.	General Doctors.	1000/- rupees

(iv) for the class of persons specified at clause (i) the rate shall be,

S. No.	for class of persons	Rate of Tax
1.	running private hospitals with Operation Theatre, X-Ray, Ultrasound, ECG facilities and	50000/- rupees

admit rooms etc.

2. running private hospitals as above, but no admission room available for patients. 25000/- rupees
3. running private hospitals where only treatment is given to patients. 10000/- rupees
4. running laboratories/ Diagnostic/ Ultrasound and X-Ray Centres: 5000/- rupees

Provided that nothing in this section shall authorize the levy of more than the tax payable by any person as specified herein above, for any financial year.”

Amendment of
section 12,
W.P. Act of
1965.

3. In the Balochistan Finance Act, 1965 (W.P. Act No.1 of 1965), in section 12, —

- (a) in sub-section (1), for the words “first or second class hotels” the words “here under in clauses (i), (ii), (iii) and (iv)” shall be substituted; *and*
- (b) for clauses (i), (ii), (iii) and the proviso to sub-section (1), the following shall be substituted, namely: —

- “(i) a hotel the daily rents of which are up to Fifty rupees per day per lodging unit. Four rupees per day per lodging unit;
- (ii) a hotel the daily rents of which are Fifty-one to Five Hundred rupees per day per lodging unit. Six rupees per day lodging unit;
- (iii) a hotel daily rents of which are five Hundred to Fifteen Hundred rupees per day per lodging unit. Fifty rupees per day lodging unit; *and*
- (iv) a hotel daily rents of Hundred rupees per

which are above day per lodging unit;
Fifteen Hundred
rupees per day per
lodging unit.

Provided that the tax levied hereinabove sub-section (1), clauses (i), (ii), (iii) and (iv), shall be worked out and assessed on the basis of half of the total number of lodging units available in the hotel.”
