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BALOCHISTAN PROVINCIAL ASSEMBLY SECRETARIAT.

Dated: Quetta, the 29th June,2026.

NOTIFICATION.

No.PAB/Legis: V (10)/2026/0228-A The Balochistan Finance Bill, 2026 (Bill No.10 of 2026), having been passed by the Provincial Assembly of Balochistan on 21st June 2026, and assented to by the Governor Balochistan on 29th June 2026, is hereby published as an Act of the Provincial Assembly of Balochistan.

THE BALOCHISTAN FINANCE ACT, 2026 (ACT NO. XVI OF 2026)

AN
ACT

to rationalize, levy, enhance and reduce certain taxes, cess, fees and duties in the Province of Balochistan and in addition to amend certain laws in the province of Balochistan.

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

It is hereby enacted as follows: -

Short title, extent and commencement.

1. (1) This Act may be called the Balochistan Finance Act, 2026.

(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, 2026.

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

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

(1) In preamble, in last paragraph, between the words "originated" and "executed", a comma **[,]** shall be inserted.

(2) In section 2, -

(a) clause (24) shall be omitted.

(b) clause (73) shall be omitted.

(c) clause (178) shall be omitted.

(d) clause (182A) shall be omitted.

(e) in clause (115), for the phrase "means that a person", the following words shall be substituted, namely: -
[in relation to a person, means that the person-]. Further, after the word "shares" in the same clause, a new phrase [factory premises

notwithstanding the registered office of such factory or company] shall be inserted.

(f) in clause (148), for the phrase "provision or providing", the phrase [providing or rendering] shall be substituted.

(3) In section 3, -

(a) in sub-section (2), after the words "a service,", the phrase [excluding the ones referred to in explanation to sub-section (1),] shall be inserted.

(b) Sub-section (6) shall be omitted.

(5) In section 10, after sub-section (4), the following new sub-section (4A) shall be inserted, namely, -

[(4A) No person shall be exempted from any tax liability imposed under this Act on the ground that such person has not been registered under this Act or the Rules made thereunder.]

(6) In section 17, after sub-section (1), a new sub-section (1A) shall be inserted, namely, -

[(1A) Notwithstanding anything contained in any law or any judgement, decree, or order of a court, no refund of any tax or amount paid under this Act shall be granted to any person unless such person discharge onus that the incidence of the tax has not been passed on to any other person including the recipient of the services.]

(7) In section 66, -

(a) in sub-section (3), in clause (b), before the semi colon at the end, the following phrase shall be added.

[in case if the age is exceeding sixty-five years, the case shall be referred to provincial cabinet for approval]

(b) in sub-section (4), in clause (c), before the full stop at the end, the following phrase shall be added.

[in case if the age is exceeding sixty-five years, the case shall be referred to provincial cabinet for approval]

(c) in sub-section (5), at the end of existing proviso, the following phrase shall be added **[unless approved otherwise by the provincial cabinet]**

(8) In section 78A, after the figure "26", a comma **[,]** shall be inserted and after the comma (,), the following words **[section 26A]** shall be inserted.

(9) After section 78B, the following sections 78C and 78D shall be inserted, namely, -

[Notwithstanding the amendments made through the Balochistan Finance Act, 2025, the services on which tax was levied, charged and collected under this Act on 30th June, 2025, the tax shall continue to be levied, charged and collected at the same rate unless expressly exempted or subjected to reduced rate.]

["78D. Removal of Difficulties in Adopting Negative List Method. - For the purposes of removing any difficulty or for bringing the provisions of this Act into effective operation after adoption of negative list method, the Authority may by order, direct that the provisions of this Act shall, during such period as may be specified in the order have effect, subject to such adaptations whether by way of modification or addition or omission as it may deem to be necessary or expedient:

Provided that the power under this section shall not be exercised after the expiry of period of three years from the date of commencement of the Balochistan Finance Act, 2025.]

(10) In the first schedule to the Act, -

(a) in column 3 of serial number 2 bearing description "Tour Operators", for the words "in relation to", the words [only to the extent of] shall be substituted. Further, at the end of the same column, the following phrase shall be added, namely, -

[The registered person shall file monthly sales tax return for each tax period.]

(b) in column 3 of serial number 4 bearing description "Service provided or rendered by person engaged in contractual execution of work or furnishing supplies", a word [of] shall be inserted after the words "against the order".

(c) serial number 13 bearing description "Support and operation services to agriculture, hunting, forestry and fishing", the colon, parenthesis, and a figure [:(1)] shall be omitted and thereafter [clause (2) shall also be omitted].

(d) in column 3 of serial number 16 bearing description "Education Services", the following conditions for exemptions shall be added, -

[The exemption shall not be applicable to -

(1) education institutions run for commercial purposes; and

(2) sports education services.]

(e) in column 3 of serial number 17 bearing description "Services provided or rendered by hospitals and clinics", for the existing conditions for exemptions of shall be substituted by the following words, namely,-

[The exemption shall not be applicable to -

(1) the services of cosmetic and plastic surgery for aesthetic purposes; and

(2) the bed/ room services of hospitals where per day charges for such rooms/ beds, including all fixed charges, exceed rupees ten thousand per room/ bed per day.]

(f) after serial number 27, the following new entries shall be added, namely, -

[

28	Passenger transport services	The exemption shall not be applicable to services provided or rendered in relation to, - (1) Rent a car and vehicle rental services; (2) Services provided or rendered by the owners or drivers of the vehicles using the cab aggregator services; and (3) Chartered flight services within Balochistan or originating from any air field in Balochistan.
29	Insurance premiums.	The exemption shall be only applicable to such insurance premiums charged by the Company designated under the Balochistan Public Property Insurance Act, 2026, on insurance policies covering risks situated, or policyholder's resident or registered, in the Province of Balochistan.

30	Reinsurance premiums.	The exemption shall be only applicable to such reinsurance premiums paid by the Company designated under the Balochistan Public Property Insurance Act, 2026, in respect of cessions or retrocessions arising from policies referred to in entry (29) above.
31	Services provided or rendered associated to Export Processing Zone.	This exemption shall only be applicable to services provided or rendered in any Export Processing Zone, as notified by the Federal Government, and wherein, the Government of Balochistan has a profit sharing up to 10%. Further, this exemption shall be applicable for a period of 15 years and limited to such services which are related to such investments and operations, made by foreign investors only. Furthermore, this exemption shall take effect from the date of commencement of operations by such factory, or industry, or industrial undertaking as notified by the Government. Explanation: the expressions "factory", "industry" and "industrial undertaking" used in this provision, shall have the same meaning as assigned to them in the Balochistan Industrial Development and Regulations Act, 2025 (Act No. X of 2025).]

(11) In third schedule to the Act, -

(a) in column 3 (rate) of the serial number 1, the figure and sign "2%" shall be substituted by figure and sign **[4%].**

(b) in column 3 (rate) of the serial number 2, the figure and sign "2%" shall be substituted by figure and sign **[4%].**

(c) in column 3 (rate) of the serial number 19, the figure and sign "6%" shall be substituted by figure and sign **[8%].**

(d) in column 3 (rate) of the serial number 24, the figure and sign "4%" shall be substituted by figure and sign **[8%].**

(e) in column 3 (rate) of the serial number 38, the figure and sign "4%" shall be substituted by figure, sign, and words **[6% or Rs. 50,000 per month, whichever is higher].**

(f) in column 4 (conditions) of the same serial number 11, the proviso shall be omitted.

(g) in column 4 (conditions) of the serial number 33, the following proviso shall be omitted.

(h) in column 4 of serial number 36 bearing description "Conditions", the word **[or]** appearing before the phrase "through truck addas" shall be omitted.

(i) after serial number 44, the following new serial numbers 45, and 46 shall be added, namely, -

[

45	Education Services	0%	Input tax credit/adjustment shall not be admissible.
46	Services provided or rendered by Hospitals/ Institutes and Clinics.	3%	Input tax credit/adjustment shall not be admissible

]

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

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

(1) In section 3, -

(a) in sub-section (6D), in clause (a), the word and comma [Law,] shall be omitted and thereafter at the end after the word "Mathematics" of this clause, the phrase [with a mandatory bachelor's degree in law] shall be added.

(b) in sub-section (7), after the words "qualification and experience", the following words [under this Act or as prescribed in Rules or in Regulations made thereunder] shall be added.

(2) In section 5, sub-section (3) shall be omitted.

(3) In section 13, in sub-section (1), in clause (h), the word "Government", appearing after phrase 'nominated by the' shall be substituted by the words [Chief Minister].

(4) In section 19, sub-sections (3) and (4) shall be omitted.

Repeal of section 12 of the Balochistan Finance Act, 1965 (West Pakistan Act No. I of 1965).

4. In Balochistan Finance Act, 1965 (West Pakistan Act No.1 of 1965), the section 12 of the said Act shall be omitted.

Amendment of the Balochistan Motor Vehicle Taxation Act, 1958 (West Pakistan Act No. XXXII OF 1958).

5. In Balochistan Motor Vehicle Taxation Act, 1958 (West Pakistan Act No. XXXII OF 1958).

(1) In section 13, after sub-section (1), the following new sub-section (1A) shall be inserted, namely: -

[Any vehicle, owned by any factory, industry or industrial undertaking wherein the controlling stake is owned by any foreign investor and at-least a 10% shareholding is held by the Government, shall be exempted from the liability of paying the whole or part of the tax under this Act. Further, the exemption shall be applicable to the extent that such factory, industry or

industrial undertaking is operating in any Federal Government's notified Export Processing Zone.

Provided that, this exemption shall take effect from the date of commencement of operations by such factory, or industry, or industrial undertaking as notified by the Government.

Explanation: the expressions "factory", "industry" and "industrial undertaking" used in this provision, shall have the same meaning as assigned to them in the Balochistan Industrial Development and Regulations Act, 2025 (Act No. X of 2025)]

(2) In schedule after Explanation-II, the following new proviso shall be added. [Provided that a hundred percent (100%) waiver in respect of Motor Vehicle Tax shall be applied on New Energy Vehicles (NEVs)/Electric Vehicles (EVs) until 30th June 2030].

Amendment of the Motor Vehicle Ordinance, 1965 (West Pakistan Ordinance No. XIX of 1965).

6. In the Balochistan Motor Vehicle Ordinance, 1965 (West Pakistan Ordinance No. XIX of 1965). –

(1) In section 34. –

(a) in sub-section (1), in clause (e), after the expression "for registration" the words [or transfer as the case may be] shall be added.

(b) in sub-section (1), after the expression "false statement in the application for registration" the words [or transfer as the case may be] shall be added.

(c) in sub-section (5), after the expression "Where the registration" the words "or transfer as the case may be" be added.

(d) in sub-section (6), after the expression "suspending registration" the words [or transfer as the case may be] shall be added.

(2) in section (35), in sub-section (5), after the expression "canceling the registration" the words [or transfer as the case may be] shall be added.

(3) in section (36), in sub-section (1), after the expression "cancellation of registration" the words [or transfer as the case may be] shall be added.

(4) After section 67G, the following three new sections 67H, 67I, and 67J shall be inserted, namely: -

67H. Mandatory third-party liability motor insurance. — (1) Notwithstanding anything contained in this Ordinance, no motor vehicle shall be registered under section 23, granted transfer of ownership under section 32, or be permitted to pay motor vehicle tax under Motor Vehicle Taxation Act, 1958 unless the vehicle, other than a two-wheeler or motorcycle, holds a valid policy of third-party insurance issued by an insurer registered under the Insurance Ordinance, 2000 (Ordinance No XXXIX of 2000).

(2) Such policy shall cover—

(a) liability for death or bodily injury to any third party, including passengers, on a no-fault basis, with compensation to be paid directly to the injured person(s) or their legal heirs without intervention of a civil court, within the limits specified in the Sixteenth Schedule.

(b) liability for damage to property belonging to a third party, up to a limit of not less than five hundred thousand rupees (PKR 500,000) per incident.
(c) all legal costs and expenses, but not exceeding PKR 500,000, incurred by the insured with the consent of the insurer in defending any claim covered under the policy.
(3) The insurer shall settle a claim for compensation under this section within forty-five (45) days of receipt of a completed claim form and all supporting medical or other documentation, failing which interest at the rate of 1 month KIBOR + 1% per annum shall accrue on the compensation amount from the date of expiry of the forty-five days until the date of payment.

67I. Compensation for death, injury or property damage. — (1) In the case of death of, or bodily injury to, any person (including a passenger) caused by or arising out of the use of a motor vehicle covered under section 67H, the compensation payable by the insurer shall be as specified in the Sixteenth Schedule.
(2) In the case of damage to third-party property, the insurer shall pay the actual cost of repair or replacement, subject to the limit prescribed in section 67H(2)(b).

67J. Powers to revise compensation scales. — The Provincial Government may, by notification in the official Gazette, revise the amounts specified in the Sixteenth Schedule at intervals not exceeding three years, to account for inflation, changes in medical costs, and prevailing economic conditions.

(5) in schedule-VI. –
for tables under the titles of "Non-Commercial Vehicles", "Commercial Vehicles" and "Others" shall be substituted by the following table and explanation. –
[

(A) Four-Wheel Vehicles (Private and Commercial)				
S. No.	Category	Unified Series for CNIC based registration	Colour	Specifications
1	Non-Commercial and Commercial Vehicles all categories	AAA-001-A to ZZZ-999-Z (applicable to Sedan, Jeep, Van, Bus, Truck etc.)	White background with Black lettering.	325 x 152 mm
(B) Two and Three Wheelers				
2	Three wheelers	RAA-0001 to RZZ-9999	-do-	200 x 170 mm
3	Two wheelers (motorcycles)	MAA-0001 to MZZ-9999	-do-	Front 205 x70 mm, Rear 200 x 170 mm

(C) Others				
S. No.	Category	Series	Colour	Specifications
4	Vehicles owned by Federal /Provincial Government, Provincial Authorities, Public Sector Universities and Companies 100% owned by Government of Balochistan.	(a) for all types of vehicles except Tractors, two and three wheelers "GBA" to "GBZ" from "001 to 999". (b) for Motorcycles and Three wheelers "GA" to "GZ" from "0001 to 9999".	Green background with white lettering.	(a) Four wheelers 325 x 152 mm. (b) Two wheelers; front 205 x 70 mm and rear 200 x 170 mm.
5	Vehicles of Semi Government, Autonomous Bodies, and State-Owned Enterprises.	(a) for all types of vehicles except Tractors, Motorcycles and Scooters "SBA" to "SBZ" from "001 to 999"; (b) for Motorcycles and Three wheelers "SA" to "SZ" from "0001 to 9999"	White background with black lettering and blue strip on top of number plate	a. Four wheelers 325 x 152 mm b. Two wheelers; front 205 x 70 mm and rear 200 x 170 mm

Explanation: (1) All Motor Registering Authorities (MRAs) shall allocate registration marks from respective unified series for CNIC based registration and follow the aforesaid group of letters. The number plates shall include (i) security features which may also include RFID chip features and (ii) name of the province.

(2) The registration marks shall consist of alphabets and numeric, but the serial number 420 and alphabets "O" & "I" shall not be included in any series. A green strip on left side of the number plate shall be marked for distinction of Electric Vehicles.

(3) The personalized vanity plates allocated under sub-section (5) of section 25 of the Ordinance, shall be displayed on a motor vehicle.

(4) The department shall appoint an officer or committee for approval of the design, contents, pictures or image for any particular personalized vanity plates, size of number plates, font size and style.]

(6) For the existing Sixteenth Schedule, the following shall be substituted, namely. –

Sixteenth Schedule

(See sections 67H, 67I and 67J)

Scale Of Minimum Insurance Compensation Payable for Death, Permanent Disability, Grievous Injuries, And Other Damages

S. No.	Description of Injury / Loss / Intervention	Minimum Compensation (Rupees)
A – Death and Permanent Disabilities		
1.	Death	3,000,000
2.	Loss of both hands or both arms	2,500,000
3.	Loss of both feet or both legs	2,500,000
4.	Complete and irrecoverable loss of sight in both eyes	2,500,000
5.	Complete and incurable insanity	2,500,000
6.	Complete and incurable paralysis	2,500,000
7.	Loss of one hand and one foot	2,500,000
8.	Loss of right arm or hand	2,000,000
9.	Loss of left arm or hand	1,500,000
10.	Loss of one leg or foot	1,500,000
11.	Complete and irrevocable loss of sight in one eye	1,000,000

12.	Complete and irrevocable loss of hearing in both ears	2,000,000
13.	Complete and irrevocable loss of hearing in one ear	500,000
14.	Loss of thumb of right hand	500,000
15.	Loss of thumb of left hand	400,000
16.	Loss of index finger (any hand)	300,000
B – Fractures and Surgical Interventions		
17.	Fracture requiring surgical reduction with internal fixation (e.g., limbs, pelvis, spine)	300,000
18.	Fracture treated conservatively (casting / immobilization without surgery)	150,000
19.	Facial fracture (mandible, maxilla, orbit) requiring surgical intervention	250,000
20.	Injury requiring major surgery (e.g., laparotomy, thoracotomy, craniotomy)	400,000
21.	Injury requiring minor surgical procedure (e.g., debridement, suturing under anesthesia)	75,000
C – Dental Injuries		
22.	Loss of or damage to 1–2 teeth	75,000
23.	Loss of or damage to 3 or more teeth	150,000
24.	Loss of all teeth (complete edentulism)	300,000

D – Other Injuries		
25.	Soft tissue injuries (e.g., whiplash, sprains, contusions) with documented medical treatment exceeding 14 days	50,000
26.	Any other grievous injury not specified above, certified by a registered medical practitioner	100,000 to 300,000 (as assessed)
E – Property Damage		
27.	Damage to third-party property (per incident)	Actual repair cost, subject to a maximum of 500,000

Explanation: In the case of multiple injuries, the total compensation shall not exceed the amount specified for death or the cumulative sum, whichever is higher, but shall in no case exceed three million rupees (PKR 3,000,000).

Amendment of the Balochistan Urban Immovable Property Tax Act, 1958 (West Pakistan Act No. V of 1958).

7. In the Balochistan Urban Immovable Property Tax Act, 1958 (West Pakistan Act No. V of 1958). –

(1) in section 2, clause (gg) shall be omitted.

(2) in section 4, the clause (g) along with its proviso shall be substituted by the following words:

[(g) One residential house having constructed area of 2,500 square feet owned and self-occupied for residential purpose by a widow or minor orphans shall be exempted and exceeding 2,500 square feet area shall be taxable.]

(3) in section 5, after sub-section (3), the following new sub-section (4) shall be added. –

[(4) Where the valuation table specifies only the tentative estimated market value per square foot of land, the assessing authority shall, in the case of a built-up property, determine the capital value of such property by additionally taking into account the value of the structure in accordance with the rates prescribed in the following Schedule-I:"

Schedule-I

S.No.	Type of building structure	Rate Per Square Feet (In PKR)
1.	Mud House and unspecified (Type 6, 7 & 8)	2,000
2.	TR Garder /timber (Type 4 & 5)	4,000
3.	Low Cost RCC (Low finish) (Type 2 & 3)	5,000
4.	RCC Structure with regular finish (Type 1)	6,000

(3) The Schedule-I inserted by the amendment of 2023 shall be omitted, and the Schedule inserted by the amendment of 2025 shall be deemed to have been substituted the Schedule made in 2023.

(4) for the existing Schedule after section 24, the following Schedule shall be substituted, namely. –

[Schedule-II
(see section 2g(a) and 3(2))

Sr. No.	Taxable Value (Rs.)	Rate of Tax	
		for Residential Properties	for Commercial Properties
1	(a) Up to Rs. 1.5 million for Provincial Capital. (b) Up to Rs. 1 million for Divisional Head Quarters. (c) Up to Rs. 0.5 million for rest of the Urban Areas.	exempted	0.20 %
2	(a) Exceeding Rs. 1.5 million up to Rs. 10 million for Provincial Capital. (b) Exceeding Rs. 1 million up to Rs. 10 million for Divisional Head Quarters. (c) Exceeding Rs. 0.5 million up to Rs. 10 million for rest of the Urban Areas.	0.15 %	0.30 %
3	Exceeding Rs. 10 million up to Rs. 25 million.	0.20 %	0.40 %
4	Exceeding Rs. 25 million.	0.40%	0.50 %

]

Amendment in Balochistan Excise Regulations, 1915.

8. in section (7), in clause (a), for the expression "Excise Department", the expression [Excise, Taxation and Anti-Narcotics Department and the Excise Police Force working thereunder] shall be substituted, and after the words "excise-revenue", the words [along with other taxes as assigned to the Department as specified in Schedule-I of the Balochistan Government Rules of Business, 2012] shall be added.

Enactment of Balochistan Professions, Trades, Callings and Employment Tax Act, 2026.

9.

An
Act

An Act to consolidate, regulate, levy and collect tax with respect to earning from any Profession, Trade, Callings and Employment in the Province of Balochistan.

Preamble. – WHEREAS, it is expedient to consolidate, regulate, levy and collect tax on/from the persons or class of persons engaged in Professions, Trades, Callings and Employment in the province of Balochistan;

It is hereby enacted as follows: -

(1) (a) **Short title, extent and commencement. –** (1) This Act may be called, "The Balochistan Professions, Trades, Callings and Employment Tax Act, 2026".

(b) It shall extend to the province of Balochistan.

(c) It shall come into force on and from the first day of July 2026.

(2) **Definitions:** In this Act, unless the context otherwise requires, the following expressions shall have the meanings hereby respectively assigned to them:

(a) **"Act"** means The Balochistan Professions, Trades, Callings and Employment Tax Act, 2026;

(b) **"Authority"** means the Balochistan Revenue Authority established under the Balochistan Revenue Authority Act, 2015 (Act No VII of 2015) which shall be responsible for the administration, implementation, and enforcement of this Act;

(c) **"Department"** means the Finance Department, Government of Balochistan;

(d) **"Financial Year"** means the financial year commencing from the 1st July and ending on the 30th June of every year;

(e) **"Form"** means forms prescribed by rules made under this Act;

(f) **"Government"** means the Government of Balochistan;

(g) **"Person"** means any person, class of persons, association of persons, company, corporate body or any other commercial establishment;

(h) **"Prescribed"** means as prescribed by rules made under this Act;

(i) **"Schedule"** means the Schedule appended to this Act; and

(j) **"Tax"** means the tax payable under this Act.

(3) **Tax on persons engaged in professions, trades, callings or employments. –**

(1) There shall be charged, levied and collected, on the categories mentioned in the Schedule to this Act comprising different professions, trades, callings or employments wholly or partly in the Province of Balochistan; a tax for each financial year at the rates specified in column 3 of the Schedule.

(2) If a person is engaged in more than one profession, trade, calling or employment he shall pay the tax in respect of each of such profession, trade, calling or employment.

(4) Registration, Collection, Jurisdiction and Assessment by Authority. –

(1) Every person engaged in any taxable professions, trades, callings and employments shall be registered as per the procedure prescribed under Balochistan Sales Tax on Services Act, 2015.

(2) In case, where a person who is required to be registered under sub-section (1) of this section but does not register himself, then, the officer of the Authority shall compulsorily register such person.

Provided that no such person shall be registered compulsorily without being given an advance notice and an opportunity of being heard in such manner as the Authority may specify.

(3) Where on the basis of any information acquired during a survey, audit, inquiry, investigation, inspection or otherwise, an officer of the Authority, not below the rank of an Assistant Commissioner, is of the opinion that a person has not paid the tax due on taxable professions, trades, callings and employments engaged therein, the officer of the Authority shall pass an order under the provisions of section 24 or 52 of the Balochistan Sales Tax on Services Act, 2015 for recovery of the tax actually payable by that person and collect such tax as per the categories prescribed.

(5) **Audit of Tax. –** An officer of the Authority may conduct audit of any person engaged in any profession, trade, calling or employment in accordance with provisions of section 33 of the Balochistan Sales Tax on Services Act, 2015.

(6) **Filing of Returns. –** Every person engaged in any taxable professions, trades, callings and employments shall file an annual return as per the procedure prescribed under section 35, 36 and 37 of the Balochistan Sales Tax on Services Act, 2015. An officer of the Authority may require the person engaged in any taxable profession, trade, calling or employment to file an annual tax return in the prescribed manner.

(7) **Determination of Categories: -** The determination of the categories in respect of the schedule wherever needed, shall be made by the Authority as prescribed.

(8) **Prohibition of business without registration. –**

(1) No person shall engage in or carry on any profession, trade, calling or employment unless he/she is registered with the Authority and holds a valid certificate issued by such authority:

Provided that in the case of a person who is already carrying on any profession, trade, calling or employment on the date of commencement of this Act, this provision shall not be applicable until the expiry of a period of ninety days from the date of such commencement.

(2) An unregistered person already carrying on any profession, trade, calling or employment on the date of commencement of this Act shall apply for a certificate of registration within a period of ninety days from the date of such commencement.

(3) If any person already carrying on any profession, trade, calling or employment on the date of commencement of this Act fails to apply for a certificate of registration as required under sub-section (2), the Authority may entertain the application for grant of certificate of registration on payment of a penalty not exceeding the amount of tax payable of the relevant category as specified in the schedule.

(9) **Exemption of Tax. –** The Authority may, with the approval of the Government, exempt any person from payment of tax charged or levied under this Act or the rules made thereunder subject to such conditions, limitations or restrictions as it may impose, by notification in the Official Gazette.

(10) **Delegation of Power. –** The Authority may, by notification in the official Gazette and subject to such conditions and limitations as may be specified in the notification, assign or delegate all or any of its powers and functions under this Act as it may deem necessary in accordance with the provisions of section 40 and 41 of the Balochistan Sales Tax on Services Act, 2015.

(11) **Power to make amendments in Schedule. –** The Authority may, with the prior approval of the Government, amend the Schedule pertaining to any category or rate of tax or any other matter ancillary thereto.

(12) **Penalty and Default Surcharge. –**

(1) Any person who fails to file an annual return or pay the tax within the prescribed time, shall, in addition to the amount of tax, be liable to pay a penalty not exceeding the amount of tax payable and default surcharge for delayed payment. An officer of the Authority shall by an order for imposition of penalty as per procedure under the provisions of section 33 and 34 of the Balochistan Sales Tax Act, 2015.

(2) Where any person fails to pay the penalty imposed under sub-section (1), an officer of the Authority may take such further punitive actions as may be prescribed.

(13) **Appeal and Revision. –**

(1) Any person, other than the Authority or any of its employees, aggrieved by any order passed under provisions of this Act by an officer of the Authority other than the Commissioner may, within a period of thirty days of the date of receipt of such decision or order, prefer an appeal to the Commissioner (Appeals).

(2) The process of appeal, procedure in appeal, decision in appeal, appeal to the Appellate Tribunal and reference to the High Court and thereafter disposal of the appeal by the appellate forums shall be regulated in accordance with sections 63 to 69 of the Balochistan Sales Tax on Services Act, 2015.

(14) **Recovery of Tax Arrears. –** The Authority may recover the tax arrears under this Act in accordance with procedure as provided in section 72 of the Balochistan Sales Tax on Services Act, 2015.

(15) **Indemnity. –** No suit, prosecution or other proceedings shall lie against the Government or any public servant in respect of any action taken or notice issued or any decision made or any order passed in good faith, or intended to be done in pursuance of this Act or the rules made thereunder.

(16) **Repeal and saving. –**

(1) Section 11 of the West Pakistan Finance Act, 1964 (W.P. Act XXXIV of 1964), Section 5, 6 and 9 of the Balochistan Finance Act, 1996 (Act IV of1996) and

Serial No 15 Part III of the Second Schedule to the Balochistan Local Government Act 2010 are hereby omitted.

(2) Anything done, actions undertaken, rules made and the notifications / orders issued under any law as mentioned in sub-section (1), by any department or office before and after commencement of this Act, to the extent of the Balochistan Province, shall be deemed to have been done, undertaken, made or issued under this Act and shall have effect accordingly.

(17) **Act to override other laws. –** The provisions of this Act shall have effect notwithstanding anything contained in any other law for the time being in force.

(18) **Power to make Rules. –** The Authority may make rules regarding—

(1) the exemption from, or remission of the whole or any portion of the tax under this Act;

(2) the procedure for the collection and payment of any tax charged and levied under this Act;

(3) any other matters incidental thereto or wherever required.

(19) **Power to amend schedule. –**

The Authority may, with the prior approval of the Government and through notification in the Official Gazette, amend the Schedule so as to add any entry thereto, amend any entry therein or omit any entry therefrom as deemed necessary.

(Schedule)

(See section 3)

	Categories			Tax Rate per annum (Rs.)
1.	Persons who in the preceding financial year, were assessed to income-tax under the Income Tax Ordinance, 2001, in respect of earnings or income from any profession, trade or employment, as the case may be, pursued either wholly or in part within this the province;			500
2.	Tobacco Wholesalers/ vendors			50,000
3.	Contractors supplying goods, commodities and services to the central or provincial government or any local authority;			
	i.	Category A	(No limit)	100,000
	ii.	Category B	Up to 1000 million	70,000
	iii.	Category-C	Up to 500 million	55,000
	iv.	Category-D	Up to 200 million	45,000
	v.	Category-E	Up to 100 million	30,000
	vi.	Category-F	Up to 50 million	25,000

	vii.	Category-G	Up to 20 million	20,000
4.	All limited companies and modaraba, mutual fund, and any other body corporate with paid up share capital and reserves in the preceding year whichever is high:			
	i.	Up to PKR 10 million		35,000
	ii.	Exceeding 10 million but not exceeding 50 million		45,000
	iii.	Exceeding 50 million but not exceeding 100 million		75,000
	iv.	Exceeding 100 million but not exceeding 200 million		85000
	v.	More than 200 million		100,000
5.		Persons other than companies, owning factories as defined under the Factories Act, 1932		
	i.	Employees not exceeding 10		5000
	ii.	Employees exceeding 10 but not exceeding 25		7,500
	iii.	Employees exceeding 25		10,000
6.		Drinking Water bottling		10,000
7.	i.	Petrol/diesel/C.N.G. Filling Stations		10,000
	ii.	A person or class of persons engaged in the business of Selling Petroleum products		5000
8.	Motor Car Dealers/Motor car and Motorcycle bargain centers			
	i.	Motor car authorized dealers		30,000
	ii.	Tractor/Rickshaw/Motorcycle dealers		10,000
	iii.	Motor car bargain centers		10,000
	iv.	Rickshaw/Motorcycle bargain centers		5000
9.	Furniture/ Carpet Showrooms			40,000
10.	Pesticide dealers			35,000
11.	Departmental Stores			30,000
12.	Franchisee, Authorized Dealers /Agents and Distributors/ Wholesaler			100,000

13.	Jewelers			100,000
14.	currency Exchange dealers/Traders			50,000
15.	Eateries, Ice cream parlor, Juice centers, Fast food points, Bakeries and Sweet Shops			100,000
16.	Commercial Vehicles			350
17.	**i. Construction and hardware** (hardware, tiles and sanitary shop, timber depots, Iron work, carpenters) **ii. Electronic and Machinery** (Electronic/ electrical goods store, machinery dealers, mechanical works, solar equipment's dealers, battery shops) **iii. Auto-mobile and spare parts** (motor car garages, new/old spare parts and accessories dealers and service stations) **iv. Retail and General stores** (grocery shops, cloth and garments, boutiques, footwear, crockery and stationery) **v. Personal care and services** (hair dressers, beauty parlors, tailors, health clubs and gymnasium) **vi. printing and miscellaneous services** (printing press and similar service providers) **vii. Food and perishable goods** (poultry, mutton /Beef shops, food and vegetable shops, dairy /milk shops) **viii. Car Parking Plaza/service provider**			(i) 25,000 (ii) 25,000 (iii) 20,000 (iv) 15,000 (v) 15,000 (vi) 15,000 (vii) 10,000 (viii) 10,000
18.	Digital Content Creators / Social media influencer			
	i.	Category A	Annual income exceeding Rs 10 million	100,000
	ii.	Category B	Annual income exceeding Rs 5 million but not exceeding 10 million	50,000
	iii.	Category C	Annual income up to Rs 5 million	10,000
19.	Any person not covered in any of the clauses from (1) to (18). Provided that, any person providing or rendering any service taxable under the provisions of Balochistan Sales Tax on Services,			5,000

	2015 shall not be taxed under this Act or the rules made thereunder	
20.	Registration fee	Free of charge

Amendment of Motor Vehicle Act, 1939 (Act No. IV Of 1939).

10. In the Motor Vehicles Act, 1939, in its application to the Province of Balochistan, in Chapter-VIII –

in section 94, in sub-section (1), after the words "requirements of this Chapter", the full-stop at the end shall be substituted by a colon and thereafter the following proviso shall be added: -

[Provided that the motorcycles including all two wheeled, three wheeled, and tractors registered for agriculture purposes shall be exempted from the mandatory requirement of insurance under this section.]

(2) in section 125, the full-stop at the end shall be replaced by a colon and thereafter the following proviso shall be added: -

[Provided that this section shall not apply to two wheeled, three wheeled, and tractors registered for agriculture purposes under section 94.]

Amendment of Finance Act, 1964 (W.P. Act XXXIV of 1964).

11. In section 13, in sub-section (2), after division (ii), the following new division (iii) shall be inserted:

[(iii) In case where the licensee fails to pay the duty, deducted or withheld, to Government or not deducted or short deducted or having deducted or withheld the duty, but fails to deposit the duty in the Government treasury, such licensee shall be liable to pay late payment fine @ 1 month KIBOR+2% on annual basis of the outstanding duty dues till full and final payment of such duty.]

Amendment of Balochistan Public Finance Management Act, 2020; enacted through Balochistan Finance Act, 2020 (Act No. I of 2020).

12. In Balochistan Public Finance Management Act, 2020, -

(1) In section 2, -

(a) the phrase "In this Act, unless there is anything repugnant in the subject or context" shall be numbered as **[(1)]**.

(b) after clause (da), the following new clause (daa) shall be inserted namely: -

[(daa) "B-Pay" (Balochistan E-Pay) means the digital revenue platform designated by the Finance Department by notification in the official Gazette, through which Payment System Identification numbers (PSIDs) and Digital Challans are generated in respect of Government receipts and the corresponding payments are processed, settled, and reconciled through any channel recognized by the State Bank of Pakistan.]

(c) clause (dc) shall be omitted.

(d) after clause (dc), the following new clause (dd) shall be inserted namely: -
[(dd) "Chief Secretary" means Chief Secretary, Government of Balochistan.]

(e) after clause (e), the following new clause (ea) shall be inserted namely:-
[(ea) "Company" means a company having the meaning assigned to it in the Companies Act, 2017 (Act No. XIX of 2017).]
after clause (g), the following new clauses (g1a) shall be inserted namely: -
[(g1a) ""Covered Entity" means any department, authority, board, company, corporation, autonomous body, institution, or other body that collects any Government Receipt and is under the administrative control of, funded by, or established by the Government of Balochistan.]

(g) after clause (gb), the following new clauses (gba) and (gbb) shall be inserted namely: -
[(gba) "Digital Challan" means any challan, receipt, or payment instrument generated through B-Pay bearing a unique PSID or other unique digital identifier.
(gbb) "Government Receipt" means any amount, by whatever name called, collectible by or on behalf of the Government of Balochistan or any Covered Entity including any tax, duty, levy, cess, fee, fine, penalty, royalty, rent, toll, surcharge, license or permit fee, registration charge, stamp duty, court fee, or user charge whether now existing or hereafter created.]

(h) the following new sub-section (2) shall be inserted, -
[Terms and expressions used and not defined in this Act shall have the same meaning as assigned to such terms and expressions in the relevant laws and rules or are generally understood among the legal fora.]

(2) After section 3, the following new section shall be inserted, namely: -
"3A Revenue.—(1) Every Department responsible for collecting tax or non-tax revenue shall prepare a Revenue Plan and update it on annual basis.

(2) The Revenue Plan shall encompass the next three financial years and contain annual revenue targets and the key measures to achieve those targets. The Revenue Plan shall also include measures for enforcing the relevant laws, annual reviews of respective laws, reviewing rates of different levies and collection of the revenue in an efficient and effective manner.

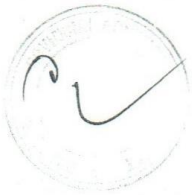
(3) The concerned department while formulating a Revenue Plan including its contents and considerable measures, provided under sub-sections (1) and (2) of this section, shall consult the Finance Department.

(4) The relevant Departments shall, within fifteen days of the close of each quarter or as directed otherwise by the chair of the committee, submit a performance report to the Provincial Revenue Supervision Committee established under chairmanship of Chief Secretary of **Balochistan. The report shall mention, in addition to the measures under** sub-section (2) of this section, the performance concerning the targets set in the Revenue Plan or the budgetary targets and explain reasons for deviations, if any, from the targets.

(5) Notwithstanding anything contained in any other law, rule, regulation, or administrative instruction for the time being in force, every Covered Entity shall, with effect from the date notified by the Finance Department, generate all Government Receipts exclusively as Digital Challans through B-Pay, and process and settle all corresponding payments exclusively

through B-Pay. A Digital Challan shall be the sole valid instrument evidencing a Government Receipt; payment made against it through any channel recognised by the State Bank of Pakistan shall constitute full and valid discharge of the corresponding liability; and after the notified date no receipt or payment made outside B-Pay shall be valid.

(6) The Finance Department shall develop and circulate detailed Standard Operating Procedures for the implementation and operationalization of B-Pay Balochistan, including procedures for regular reconciliation with the Accounting Offices.



(7) The Finance Department may, by notification in the official Gazette, make rules and give such directions as it considers necessary or expedient to carry out the purposes of this Part — including specifying Covered Entities and classes of Government Receipt and the dates from which they shall adopt B-Pay; prescribing settlement, reconciliation, reporting, compliance, and penalty provisions and matters of transition and saving; and progressively extending the application of this Part until all Government Receipts of the Province are collected and processed through B-Pay.]

(3) in section 16, in sub-section (1), the word "five" shall be substituted by the word **[seven]**.

(4) for section 26A, the following shall be substituted, namely: -
[26A. The Finance Secretary, Government of Balochistan, shall hire or engage such experts, professionals or firms for discharging such affairs in connection with the provisions of this Act in the prescribed manner.]

(5) in section 34, a new sub-section (4) and the explanations shall be inserted, namely: -
[Notwithstanding anything contained in this Act or any other law for the time being in force, all funds of all the autonomous bodies, authorities, companies, or any other corporate body established under the administrative control of any department shall be centralized, managed and invested by the Finance Department, with a provision that only the accrued market proceeds or profit shall be transferred back to such bodies or department through budgetary allocation or otherwise as the Finance Department may think fit to be utilized for their designated purposes.

Explanation-I: For the purposes of this sub-section autonomous bodies means and includes all the autonomous bodies, authorities, corporations, companies, or any other corporate body established under the administrative control of any department or established directly through an Act of provincial assembly, ordinance, executive order or notification or otherwise established by the Government.

Explanation-II: Market proceeds means and include profit, mark-up, interest or any similar return arising therefrom such investment of funds.]

Amendment of Balochistan Finance Act, 2013 (Act No. I of 2013).

13. In Balochistan Finance Act, 2013, -

(1) In sub-section 4, of section 4, -

(a) in clause (a), and (b), for the "rate of tax" in serial number (i); for the figure "2", the figure **[1]** shall be substituted.

(b) in clause (c), for the "rate of tax" in serial number (i); for the figure "2", the figure **[1]** shall be substituted.

Amendment of Balochistan Stamp Act, 1899 (Act No 2 of 1899).

14. In Balochistan Stamp Act, 1899 (Act No. 2 of 1899), in the first schedule in serial 23, in Column No. 3, for the "proper stamp duty", of clause (b), for the word "Two", the words **[one point five]** shall be substituted.

Enactment of Balochistan Public Property Insurance Act, 2026.

15.

An
ACT

to regulate and direct the placement of non-life insurance in respect of public property pertaining to the Province of Balochistan.

Preamble. – WHEREAS, pursuant to the Constitution (Eighteenth Amendment) Act, 2010, matters pertaining to government insurance undertaken by a Province have been devolved to the Provincial Assemblies, and it is therefore expedient and necessary to enact law of insurance of public property pertaining to the Province of Balochistan and not to comply with the existing laws including federal laws relating thereto;

It is hereby enacted as follows: -

(1) **Short title, extent and commencement.** – (1) This Act may be called the "Balochistan Public Property Insurance Act, 2026".

(2) It shall extend to the province of Balochistan.

(3) It shall come into force on such date as the Department may, by notification in the official Gazette, appoint and designate the Company for the purposes of this Act:

Provided that the Department shall not issue such notification unless and until —

(a) the Concession Agreement has been executed by all parties thereto and a certified copy thereof has been deposited with the Department; and

(b) the Company has commenced commercial operations and as so informed the Department in writing;

and the Department shall issue such notification within thirty days of the satisfaction of both conditions.

(2) (1) **Definitions:** In this Act, unless there is anything repugnant in the subject or context —:

(a) **"Act"** means the "Balochistan Public Property Insurance Act, 2026";

(b) **"Commission"** means the Securities and Exchange Commission of Pakistan;

(c) **"Company"** means the general insurance company appointed and designated by the Department by notification under sub-section (3) of section 1, being a company —

(i) established on Joint Venture Public-Private Partnership mode under the Balochistan Public-Private Partnership Act, 2022;

(ii) licensed as a non-life insurer under the Insurance Ordinance, 2000 (Ordinance No. XXXIX of 2000); and

(iii) having its registered and head office in Quetta, Balochistan;

Provided that the Department may, by notification, amend such designation where the name or structure of the Company changes, without affecting the validity of this Act or any contract entered into thereunder;

(d) **"Concession Agreement"** means the agreement executed between the Government, the Sponsor, and the Company under the Balochistan Public-Private Partnership Act, 2022, for the establishment and operation of the Company;

(e) **"Department"** means the Finance Department, Government of Balochistan;

(f) **"Government"** means the Government of Balochistan;

(g) **"Government Agency"** means all Government departments, attached departments, local governments, autonomous bodies, statutory corporations, State-Owned Enterprises, Public-Private Partnership vehicles and any other body established by or under the control of Government;

(h) **"Ordinance"** means the Insurance Ordinance, 2000 (Ordinance No. XXXIX of 2000);

(i) **"Public Property"** has the meaning set out in the Schedule to this Act;

(j) **"Prescribed"** means prescribed by Rules made under this Act;

(k) **"Rules"** means Rules made under this Act; and

(l) **"Schedule"** means Schedule appended to this Act.

(2) Words and expressions used but not defined in this Act shall have the same meaning as ascribed thereto in the Ordinance.

(3) **Insurance of public property. –**
Subject to section 4, all insurance business related to any public property shall be placed with and procured from the Company only and shall not be placed with or procured from any other insurer.

(4) **Exemptions. –**
If the Company declares in writing that it is unable or unwilling to provide insurance with respect to any specific public property or liability, it shall be exempted from section 3 to the extent of that specific property or liability only, and the concerned Government agency may place that specific insurance with any other insurer licensed under the Ordinance.

(5) **Applicability of the Act. –**

(1) Nothing in this Act shall affect, nullify, or discharge any contract of insurance procured prior to the commencement of this Act with respect to public property.

(2) Notwithstanding anything contained in sub-section (1), upon the renewal or expiry of any such existing contract, the relevant insurance shall be placed with the Company in accordance with section 3.

(6) **Penalty for contravention. –**

(1) Any person who, in contravention of section 3 of this Act, places or causes to be placed any public property insurance with an insurer other than the Company shall be fined by the Department in a manner as may be prescribed by Rules which shall not exceed one per cent of the sum assured or five million rupees, whichever is lower, recoverable as arrears of land revenue.

(2) Any insurer other than the Company that knowingly accepts insurance in respect of any public property in contravention of section 3 of this Act shall be reported by the Company to the Commission within thirty days of becoming aware of such contravention, with a request to take appropriate regulatory action under the Ordinance.

(3) Any contract of insurance placed in contravention of section 3 of this Act shall be voidable at the discretion of the Government or the concerned Government agency, which may disclaim such contract and recover any premium paid thereunder.

(7) **Cessation. –** Section 3 of this Act shall cease to have effect upon the occurrence of any of the following:

(a) expiry without renewal, or early termination, of the Concession Agreement;

(b) the Company is wound up; or

(c) the Commission revokes the Company's insurance licence or issues a direction to the Company to cease entering into new contracts of insurance.

(8) **Overriding effect. –**
The provisions of this Act shall have overriding effect notwithstanding anything contained in any other law for the time being in force.

(9) **Non-application of Section 166 of the Ordinance.**
Section 166 of the Ordinance shall not be applicable to public property and liabilities which are the subject matter of this Act.

(10) **Power to make Rules. –**
The Government may, by notification in the official Gazette, make rules, regulations, and notifications, not inconsistent with the provisions of this Act, for carrying out the purposes of this Act.

(11) **Removal of difficulty. –**
If any difficulty arises in giving effect to the provisions of this Act, the Chief Minister, Balochistan may, by notification in the official Gazette, make such provision or order as may appear necessary for the purpose of removing such difficulty.

(12) **Indemnity. –**

No suit, prosecution, or other legal proceeding shall lie against any person anything done or intended to be done in good faith under this Act.

SCHEDULE

PUBLIC PROPERTY

[Section 2(i)]

For the purposes of this Act, "public property" means any property, movable or immovable, and any insurable interest, risk, or liability of whatever nature, which belongs to, or the management, safety, or legal responsibility of which vests in, the Government of Balochistan or any body, entity, or project in which the Government holds any ownership or financial interest.

Where the Government's interest in any such body, entity, or project is fifty per cent or more, the whole of its insurable interests shall constitute public property. Where the Government's interest is less than fifty per cent, the portion of its insurable interests corresponding to the Government's proportionate interest shall constitute public property.

Public property includes —

(a) the assets, liabilities, and insurable interests of all Government departments, attached departments, local governments, autonomous bodies, statutory corporations, State-Owned Enterprises, and Public-Private Partnership vehicles;

(b) the Government's proportionate insurable interest in any joint venture, consortium, development project, or other vehicle in which the Government holds an economic interest, whether funded from Provincial development budgets, external loans, grants, or Federal transfers; and

(c) all Government-sponsored insurance and social protection schemes of any nature, whether existing at the commencement of this Act or created, launched, or restructured at any time thereafter.

For the avoidance of doubt, the categories described as "Public-Sector Insurable Interests" in the Concession Agreement are included within public property for the purposes of this Act.

Amendment of Balochistan Mining Act, 1923 (Act No 2 of 1923).

16. In Balochistan Mines Act, 1923 (Act No. IV of 1923), -

After section 20A, a new section 20AA shall be inserted, namely: -

[20AA (1) Every holder of a mining lease, concession, or mineral extraction permit shall, as a condition of its grant, continuance, and renewal, maintain in force such insurance coverage for all workers employed thereat, whether directly or through contractors, with a licensed insurer, as the Provincial Government may from time to time prescribe by notification.

(2) Failure to comply with the insurance coverage under section (1) of this section shall render the holder liable to penalties as the Provincial Government may prescribe, including suspension or prohibition of mining operations, suspension or cancellation of the lease, concession or permit, imposition of fines, and prosecution.]

Amendment of Balochistan Development and Maintenance of Infrastructure Cess Act, 2021 (Act No IX of 2021).

17. In Balochistan Development and Maintenance of Infrastructure Cess Act, 2021 (Act No IX of 2021), after sub-section (1) of section 6, the following new sub-section (2) shall be added, namely: -

[2. Such goods or category or class of goods, are exempted from payment of whole or any part of the cess payable under this Act, transported into or transported out of the province:

provided that such goods are related to any factory or industry, or industrial undertaking owned by any foreign investor and operating in any Federal Government's notified Export Processing Zone.

Provided further that, this exemption shall take effect from the date of commencement of operations by such factory, or industry, or industrial undertaking as notified by the Government.

Explanation: the expressions "factory", "industry" and "industrial undertaking" used in this provision, shall have the same meaning as assigned to them in the Balochistan Industrial Development and Regulations Act, 2025 (Act No. X of 2025).]

Amendment of Balochistan Excise Duty on Minerals (Labour Welfare) Act, 1967 (Act No VIII of 1967).

18. In Balochistan Excise Duty on Minerals (Labour Welfare) Act, 1967 (Act No VIII of 1967), in section 3, after subsection (2), the following new sub-section shall be added, namely: -

[(3). Any such minerals or class of minerals are exempted from payment of whole or any part of the duty payable under this Act, provided that such minerals or class of minerals are processed in any factory or industry or industrial undertaking owned by any foreign investor and operating in any Federal Government's notified Export Processing Zone.

Provided further that, this exemption shall take effect from the date of commencement of operations by such factory, or industry, or industrial undertaking as notified by the Government.

Explanation: the expressions "factory", "industry" and "industrial undertaking" used in this provision, shall have the same meaning as assigned to them in the Balochistan Industrial Development and Regulations Act, 2025 (Act No. X of 2025).]

Amendment of Balochistan Companies Profits (Workers Participation) Act, 2022 (Act No XX of 2022).

19. In Balochistan Companies Profits (Workers Participation) Act, 2022 (Act No XX of 2022), after sub-clause (18) in the schedule, the following new sub-clause (19) shall be added, namely: -

[19. Any company or factory, or industry or industrial undertaking to which the scheme applies shall be exempted from the establishment of fund as provided in section 3 of this Act:

provided that company, or factory or industry or industrial undertaking owned by any foreign investor and operating in any Federal Government's notified Export Processing Zone.

Explanation: the expressions "factory", "industry" and "industrial undertaking" used in this provision, shall have the same meaning as assigned to them in the Balochistan Industrial Development and Regulations Act, 2025 (Act No. X of 2025).]

Amendment of Balochistan Workers Welfare Fund Act, 2022 (Act No XXI of 2022).

20. In Balochistan Workers Welfare Fund Act, 2022 (Act No XXI of 2022) Act, 2022 (Act No XXI of 2022), in section 19, after sub-section (3) a new sub-section (4) shall be added, namely: -

[(4). Any company or factory, or industry or industrial undertaking, operating in any Federal Government's notified Export Processing Zone and owned by any foreign investor, shall be exempted from the provisions of this Act.

Explanation: the expressions "factory", "industry" and "industrial undertaking" used in this provision, shall have the same meaning as assigned to them in the Balochistan Industrial Development and Regulations Act, 2025 (Act No. X of 2025).]

TAHIR SHAH KAKAR
Secretary.

No.PAB/Legis: V (10)/2026/0228-A **Dated: Quetta, the 29th June, 2026.**

A copy is forwarded to the Chief Controller, Government Printing Press, Balochistan Quetta for favor of publication in Extra –ordinary issue of Gazette of Balochistan. Before final printing, a copy thereof be sent to this Secretariat for Proof reading. Fifty copies of the Act may please be supplied to this Secretariat for record.

29/06/2026

(ABDUL REHMAN)
Special Secretary (Legis:)

No.PAB/Legis: V (10)/2026/0228-A **Dated: Quetta, the 29th June, 2026.**

Copy for information to: **-**

1. The Principal Secretary to Governor, Balochistan, Quetta.
2. The Principal Secretary to Chief Minister, Balochistan, Quetta.
3. The Secretary, Government of Balochistan, Finance Department, Quetta.
4. The Secretary, Government of Balochistan, Law & Parliamentary Affairs Department,
5. The Director General, Public Relations, Balochistan, Quetta for favour of publication.
6. The System Analyst, Balochistan Provincial Assembly.

29/06/2026.

SPECIAL SECRETARY (LEGIS:)

BALOCHISTAN PROVINCIAL ASSEMBLY SECRETARIAT