BALOCHISTAN   PROVINCIAL ASSEMBLY SECRETARIAT
NOTIFICATION

Dated Quetta, the 25th July 2019.

No.PAB/Legis; V (11)/2019. The Balochistan Finance Bill No. 11 of 2019 having been passed by the Provincial Assembly of Balochistan on 27th June, 2019 and assented to by the Governor Balochistan, on 23rd July, 2019 is hereby published as an Act of the Balochistan Provincial Assembly.

THE BALOCHISTAN FINANCE ACT (ACT NO. V OF 2019)

AN
ACT

to continue and revise certain taxes and fees in the Province of Balochistan.

Preamble. Whereas it is expedient to continue and revise certain taxes and fees in the Province of Balochistan and for the matters connected therewith or ancillary thereto;

It is hereby enacted as follows: -

1. (1) This Act may be called the Balochistan Finance Act, 2019.
   (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, 2019.
**THE FIRST SCHEDULE**

**STAMP DUTY ON INSTRUMENTS**

*(See Section 3)*

<table>
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<th>Article Number</th>
<th>Description of Instrument</th>
<th>Proper stamp duty</th>
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</table>
| 1.             | ACKNOWLEDGEMENT of a debt, written or signed by or on behalf of a debtor in order to supply evidence of such debt in any book other than a banker pass-book or on separate piece of paper when such book or paper is left in the creditor's possession; provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property; - | (a) Where such amount does not exceed Rs. five thousand  
(b) Where such amount exceeds Rs. five thousand. | (a) 50 rupees  
(b) 100 rupees |
| 2.             | ADMINISTRATION BOND including a bond given under sections, 291, 375, and 376 of the Succession Act 1925, section 6 of the Government savings Banks Act, 1873: - | (a) Where the amount does not exceed Rs. 1,000  
(b) In any other case | (a) Same duty as on a bond (No. 15) for such amount  
(b) One hundred rupees |
| 3.             | ADOPTION DEED, that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt. One hundred rupees. |  |
| 4.             | AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing. | Fifty rupees. |
| 5.             | AGREEMENT OR MEMORANDUM OF AN AGREEMENT –  
(a) if relating to the sale of a bill of exchange | (a) Fifty rupees |
(b) if relating to the sale of a Government security

(c) if relating to the sale of share in an incorporated company or other body corporate.

(d) if relating to the sale of immovable property.

(e) if not otherwise provided

(b) Rupee one for every ten thousand or part thereof of the value of the security, subject to a maximum of two hundred rupees.

(c) Two rupees for every rupee five thousand or part thereof of the value of the shares.

(d) one thousand rupees.

(e) One hundred rupees.

6. **AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN OR PLEDGE**, that is to say, any instrument evidencing an agreement relating to—

   (1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than marketable security), or

   (2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the re-payment of money advanced or to be advanced by way of loan or an existing or future debt—

   (a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement;

   (b) if such loan or debt is repayable not more than three months from the date of such instrument;

Exemption.

Instrument of Pawn or Pledge of goods if unattested.

(a) the same duty as on a bill of exchange (No. 13 a) for the amount secured.

(b) half of a duty payable on a bill of exchange (No. 13a) for amount secured

7. **APPOINTMENT IN EXECUTION OF A POWER**, where made by any writing not being will-

   (a) of trustee

   (b) of property, movable or immovable

   (a) One hundred rupees

   (b) One hundred and fifty rupees.
8. **APPRAISEMENT OR VALUATION**

made otherwise than under an order of the Court in the course of a suit—

(a) where the amount does not exceed Rs.1,000;

(b) in any other case

*Exemptions*

(a) Appraisal of valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.

(b) Appraisal of crop for the purpose of ascertaining the amount to be given to a landlord as rent.

9. **APPRENTICESHIP-DEED**, including every writing relating to the service or tuition of any apprentice clerk or servant, placed with any master to learn any profession, trade or employment not being articles of clerkship (No.11)

10. Deleted

11-A. **AIR TICKETS ISSUED BY ANY AIR LINE**

(i) For domestic flights

(ii) For international flights

11-B. **AUTHENTICATED DECLARATIONS** that is to say declaration of newspapers, periodicals or printing press authenticated by a legally competent authority.

Explanation-I. The duty shall be paid by the declarant.

Explanation-II. The declaration shall not be authenticated unless the duty is paid.

12. **AWARD**, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the court in course of a suit.

13. **BILL OF EXCHANGE**, as defined by section 2 (2) not being BOND, bank note or currency note—

(a) where payable otherwise than on demand but not more than one year after date or sight—

(i) if drawn singly

(i) Two rupees for every one thousand rupees
(ii) if drawn in set of two or more, for each part of the set.

(b) where payable more than one year after date or sight–

If drawn singly;

If drawn in set of two, for each part of the set;

If drawn in set of three, for each part of the set;

14. **BILL OF LADING** (including a through bill of lading).

*Note*– If a bill of lading is drawn in parts, the proper stamp therefor must be borne by each one of the sets.

*Exemptions*–

(a) Bill of lading when the goods therein described are received at a place within the limits of any port as defined under the Ports Act, 1908, and are to be delivered at another place within the limits of the same port.

(b) Bill of lading when executed out of Pakistan and relating to property to be delivered in Pakistan.

*Exemptions*–

(a) Bill of lading when the goods therein described are received at a place within the limits of any port as defined under the Ports Act, 1908, and are to be delivered at another place within the limits of the same port.

(b) Bill of lading when executed out of Pakistan and relating to property to be delivered in Pakistan.

15. **BOND** as defined by section 2 (5) not being a DEBENTURE (No. 27) and not being otherwise provided for by this Act, or by the

or part thereof of the amount of the Bill

(ii) One rupee for every one thousand rupees or part thereof of the amount of the Bill.

b. Three rupees for every one thousand rupees or part thereof of the amount of the Bill.

Two rupees for every one thousand rupees or part thereof of the amount of the Bill.

One rupee for every one thousand rupees or part thereof of the amount of the Bill.

Hundred rupees
16. **BOTTOMERY BOND**, that is to say, any instrument where by the master of a seagoing ship borrows money on the security of ship to enable him to preserve the ship or prosecute her voyage.

17. **CANCELLATION**– instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.

See also RELEASE (No. 55), REVOCATION OF SETTLEMENT (No. 58-B), SURRENDER OF LEASE (No. 61), REVOCATION OF TRUST (No. 64-B).

18. **CERTIFICATE OF SALE** (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer.

   (a) Immoveable property in an urban area; and

   (b) In any other case

19. **CERTIFICATE OF OTHER DOCUMENTS** evidencing the right or title of the holder thereof or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body.

See also LETTER OF ALLOTMENT OF SHARES (No. 36).

20. Deleted

21. Deleted

22. **COMPOSITION DEED**, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor business under the supervision of inspector or under letters of license for the benefit of creditors.

   Same duty as on bond No. 15 for the same amount.

   One hundred rupees

   (a) Two percent of the value of the property.

   (b) One percent of the value of the property.

   1% of the value of share, scrip or stock.

   Two hundred rupees.
22-A. **A CONTRACT** that is to say any instrument of the nature of memorandum of agreement made or entered 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 societies or any other organization/contractor to execute any works or procure stores and materials

To execute work----

(i) Where amount of the contract does not exceed five lac rupees.
(ii) Where it exceeds five lac rupees but does not exceed ten lac rupees
(iii) Where it exceeds ten lac rupees but does not exceeds fifty lac rupees
(iv) Where it exceeds fifty lac rupees but does not exceed one crore rupees.
(v) Where it exceeds one crore and fifty lac rupees.

23. **CONVEYANCE** (1) as defined by section 2(10) not being a transfer charged or exempted under article 62---

(a) In case of agriculture

(b) In case of an immovable property in urban area.

(c) In any other case

<table>
<thead>
<tr>
<th>(a)</th>
<th>(b)</th>
<th>(c)</th>
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<tbody>
<tr>
<td>One percent of value</td>
<td>Two percent of value</td>
<td>Two percent of value</td>
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Explanation-I: For the purposes of sub-article (b)—

“urban area” shall mean—

(i) an area specified by Government under section 3 of the Balochistan Urban Immovable Property Tax Act, 1958; and

(ii) any built up area including land situated within or adjoining such area, specified by notification by the Government to be an urban area for the purpose of this clause.

Explanation-II: For the purpose of sub-clause (ii), “built up area” shall mean land which is occupied as site of a building or enclosure and is not used for agricultural purpose or a purpose subservient to agriculture.

(2) duty chargeable in respect of instruments relating to property in an urban area
specified by the Government under clause (1) shall be effective from the date such area is specified as urban area.

Explanation II. Any reference in Schedule 1 to article 23 shall mean a reference to sub-articles (a) and (c) only.

Co Partnership-deed, see Partnership (No. 46)

24. **COPY OR EXTRACT** certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court fees—
   (i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed four rupees; One hundred
   (ii) in any other case One hundred

Exemptions—
(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose;

(b) Copy of, or extract from, any register relating to births, baptisms, naming, dedications, marriages (divorces), deaths or burials

25. **COUNTERPART OR DUPLICATE** of any instrument chargeable with duty and in respect of which the proper duty has been paid:
   (a) If the duty with which the original instrument is chargeable does not exceed Thousand rupees. Fifty rupees
   (b) In any other case One hundred rupees.

Exemption:
Counterpart of any lease granted to cultivator when such lease is exempted from duty.

26. **CUSTOMS’ BOND**—
   (a) where the amount does not exceed Rs.1,000; (a) Same amount of duty as on Bond No 15
   (b) in any other case One hundred rupees.

27. **DEBENTURE OR PARTICIPATION TERM CERTIFICATE** (whether or not being marketable security transferable)
   (a) By endorsement of separate instrument of transfer (a) Same duty as leviable on bond (No. 15).
27-A. **DECREE, RULE OF COURT** or an order of a court based on mutual consent of the parties in case involving transfer of an immovable property including sale, exchange, gift, or mortgage, declaring, conferring a right in or title, to an immovable property:
   (a) In case of immovable property in an urban area; and
   (b) In any other case

(a) Two percent of the value of the property.
(b) One percent of the value of property.

100/- rupees.

28. **DELIVERY ORDER IN RESPECT OF GOODS**, that is to say, any instrument entitling any person thereon named, or his assigns or the holder thereof, to the delivery of any goods lying in any stock or port, or in any ware-house in which goods are stored or deposited on rent or hire, or upon any wharf such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees. Deposit of title deeds; see agreement relating to deposit of title-deeds, pawn or pledge (no.6) dissolution of partnership, see partnership (no.46).

29. **DIVORCE** instrument of that is to say any instrument by which any person effects the dissolution of his marriage. **DOWER** instrument of see Settlement (N0.58) Duplicate, see Counterpart (No. 25)

30. Deleted

31. **EXCHANGE OF PROPERTY**

   **INSTRUMENT OF ----**
   (a) When executed in respect of agriculture land.
   (b) When executed in respect of immovable property in an urban area as defined in S. No. 23
   (c) In any other case extract (see Copy No. 24)

   (a) Two percent of the value of the property
   (b) Two percent of the value of the property
   (c) Two percent

32. **FURTHER CHARGE**- Instrument of, that is to say, any instrument imposing a further charge on mortgaged property--
   (a) when the original mortgage is one of the

   Two percent of the
(b) when such mortgage is one of the descriptions referred to in clause (b) of Article No. 40 (that is, without possession) --

(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument; and

(ii) if possession is not so given.

Two percent of the consideration equal to the amount of the further charge secured by such instrument.

Two percent of the amount of the further charge secured by such instrument

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 urban area.

(b) In any other area.

INDEMNITY BOND

LEASE, including an under lease or sub-lease and any agreement to let or sub-let-

(i) Where the lease purports to be for a term of less than one year.

The same duty as on a Security Bond (No. 57) for the same amount.

(a) 2% 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 1.5% percent of the value of the property.

(b) 2% of the value of the property.
Where the lease purports to be for a term of not less than one year but not more than three year.

Where the lease purports to be for a term in excess of three year, but not more than twenty year.

Where the lease purports to be for a term in excess of three year, but not more than twenty year or in perpetuity.

Where the lease does not purport to be for any definite term.

The same duty as on bond (No. 15) for the amount or value of the average annual rent reserved.

The same duty as is leviable on a debenture (No.27(b) for a consideration equal to the amount or value of the average annual rent reserved.

The same duty as is leviable on a debenture (No.27(b) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years, if the lease continued so long.

The same duty as in leviable on a debenture (No. 27(b) for a consideration equal to the whole amount of rents which would be paid or delivered in respect of the first ten years of the lease.

i. where the lease is granted for money advanced and where no rent is reserved.

2% in case urban immovable property] of the consideration equal to the amount of advance set forth in the lease.
(ii) where the lease is granted for a fine or premium and where no rent is reserved.

In other case 1.25% of the consideration equal to the amount of advance set forth in the lease.

(ii) 2%, in case urban immovable property, of the consideration equal to the amount of such fine or premium as set forth in the lease. In other case 1.25% of the consideration equal to the amount of such fine or premium as set forth in the lease.

(c)

(i) where the lease is granted for money advanced in addition to rent reserved.

(ii) where the lease is granted for a fine or premium in addition to the rent reserved.

Provided that in any case when an agreement to lease is stamped with the ad-valorem stamp required for a lease and a lease in pursuance of such agreement is subsequently executed the duty on such lease shall not exceed on one hundred rupees. In any other case 1.25% of the consideration equal to the amount of advance as set forth in the lease.

Provided that in any case when an agreement to lease is stamped with the ad-valorem stamp required for a lease and a lease in pursuance of such agreement is subsequently executed the duty on such lease shall not exceed on one hundred rupees.

(i) 2 % in case immovable urban property of the consideration equal to the amount of advance as set forth in the lease.

(ii) 2 %, in case of urban immovable property, of the consideration equal to the amount such fine or premium as set forth in the lease. In addition to the
duty which would have been payable on such lease, if no fine or premium had been paid or delivered. 

Provided that in any case when an agreement to lease is stamped with the ad-valorem stamp required for a lease and a lease in pursuance of such agreement is subsequently executed the duty on such lease shall not exceed one hundred rupees. In any other case 1.25% equal to the amount such fine or premium as set forth in the lease. In addition to the duty which would have been payable on such lease, if no fine or premium had been paid or delivered. 

Provided that in any case when an agreement to lease is stamped with the ad-valorem stamp required for a lease and a lease in pursuance of such agreement is subsequently executed the duty on such lease shall not exceed one hundred rupees.

1% of the value of share being allotted.

36. **LETTER OF ALLOTMENT OF SHARES.**
In any company or proposed company or in respect of any loan to be raised by any company or proposed company.
See also Certificate or other documents (No. 19)

37. Deleted

38. **LETTER OF LICENCE**—that is to say, any agreement between a debtor and his creditors, that the letter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.

39. Deleted

40. **MORTGAGE DEED** not being an agreement relating to deposit of title deeds, pawns or pledge (No. 6)
Bottomry bond (No.16) Mortgage of a crop (No.41) Respondentia bond (No.56) or security bond (No.57)

(a) When possession of the property or any part of the property comprised in such

Hundred rupees

(a) Two percent of the consideration equal to the
deed is given by the mortgagor or agreed to be given.

(b) When the possession is not given or agreed to be given as aforesaid.

Explanation—A mortgagor who gives to the mortgagee a power of attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this Article.

(c) When a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above-mentioned purposes where the principal or primary security is duly stamped—

for every sum secured not exceeding Rs. 1,000;
and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.

(d) Mortgage with banking companies, that is to say, simple or legal mortgage for banking companies or other financial institutions, when the entire finance is not based on interest; and

Exemptions

(a) Instruments, executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists Loans Act, 1958 or by their sureties as security for the repayment of such advances.

(b) Letter of hypothecation accompanying a Bill of Exchange.

41. **Mortgage of Crop** including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage or a crop, whether the crop is or is not in existence at the time of mortgage—

(a) When the loan is repayable not more than three months from the date of instrument.

(b) Same duty as on Board (No.15) for the amount secured by such deed.

(c) Two hundred

(d) One fifth of 1 percent that is to day 0.2% of the loan amount. Subject to a maximum of two hundred thousand rupees.

(a) One hundred rupee
(b) When the loan is repayable more than three months but not more than eighteen months from the date of the instrument

(b) One hundred rupee

42. **NOTARIAL ACT** that is to say, any instrument, endorsement, note attestation, certificate, or entry not being a PROTEST (No.50) made or signed by a Notary public in the execution of the duties of his office or by any other person lawfully acting as a Notary public. See also protest or bill or note (No. 50)

Hundred rupees.

43. **NOTE OR MEMORANDUM** sent by a broker or agent to his principal intimating the purchase or sale on account of such principal–

(a) of any goods exceeding in value twenty rupees;

(b) of any stock or marketable security exceeding in value twenty rupees, not being a Government Security; and

(c) of a Government security.

(a) Five rupees.

(b) Five rupees for every Rs.5,000 or part thereof of the value of the stock or security.

(c) One rupee for every 10,000 rupees or part thereof of the value of the security subject to a maximum of one thousand rupees

44. Deleted

45. **PARTITION** ---Instrument of [ as defined by section 2 (15)

Explanation--- the largest share remaining after the property is portioned (or if there are two or more shares of equal value and not smaller than any of the other shares, than one of such equal shares) shall be deemed to be that from which other shares are separated:

Provided always that----

(a) When an instrument of partition containing an agreement to divide property in severally is executed and a partition is affected in pursuance of such agreement, the duty chargeable upon the instrument but shall not be less than four rupees;

(b) Where land is held on revenue settlement for a period not exceeding thirty years and paying the full assessment, the value

Two percent of the amount of the separated shares or shares of the property
for purposes of duty shall be calculated at not more than five times the annual revenue.

(c) Where the final order for effecting a partition passed by any revenue authority or any civil court, or an award by an or arbitrator directing a partition is stamped with the stamp required for an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed ten rupees.

(d) When instrument of partition is executed in respect of agricultural land, the stamp duty shall be charged as one rupee for every rupee one hundred or part thereof of the value of such land.

46. **PARTnership**— An Instrument Of:
   (a) where the capital of the partnership does not exceed Rs. 10,000/- (a) One Hundred rupees
   (b) in any other case. (b) two thousand rupees
   (c) dissolution of partnership. (c) Five hundred

47. ** POLICY INSURANCE ---**
For any Insurance Policy

(a) If Drawn singly. (a) One Hundred rupees
(b) If Drawn duplicate for each part. (b) Five Hundred rupees

48. **POWER OF ATTORNEY** as defined by section 2 (21) not being a proxy (No. 52)
   (a) When executed for the sole purpose of procuring the registration of one or more documents in relation to single transaction (a) 500/- rupees
   (b) When authorizing one person or more to act in a single transaction other than the case mentioned in clause (a) (b) 500/- rupees
   (c) When authorizing not more than five persons to jointly and severally in more than one transaction or generally. (c) 500/- rupees
   (d) When authorizing more than five but not more than ten persons (d) 1,500/- rupees
(e) When given for consideration and authorizing the attorney to sell any immovable property.

(ee) when given without consideration and authorizing the attorney to sell any immovable property.

(f) in other case

(f) hundred rupees for each person authorized.

49. **PROMISSORY NOTE**
   (a) When payable on demand---
      (i) Up to Rs. 250,000/-
      (ii) Exceeding Rs. 250,000/
   (b) When payable otherwise that on demand

50. **PROTEST OF BILL** or note that is to say, any declaration in writing made by a notary public, or other person lawfully acting as such, attesting the dishonor of a bill of exchange for promissory note.

51. **PROXY EMPOWERING** any person to vote at any one election of the members of a district or local board or of a body of municipal commissioners, or at any one meeting of (a) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable; (b) a local authority; or (c) proprietors, members or contributors to the funds of any institution.

52. **RECEIPTS** as defined by section 2 (23) for any money or other property the amount of value of which exceeds twenty rupees.
   (a) Where the amount or value does not exceed Rs. 5,000;
   (a) Ten Rupees
   (b) twenty Rupees
(b) Where the amount or value exceed Rs. 5,000

54. RE-CONVEYANCE OF MORTGAGED PROPERTY—
   (a) if the consideration for which the property was mortgaged does not exceed Rs. 10,000;
   (b) in any other case;

(a) One hundred rupees
(b) Five hundred Rupees

55. RELEASE that is to say any instrument (not being such a release as is provided for by section (23-a) whereby a person renounces a claim up on another person or against any specific property
   (a) In case of immoveable property in urban area.
   (b) In any other case.

(a) Two percent of the value property
(b) One percent of the value of property.

56. Deleted

57. SECURITY BOND OR MORTGAGE DEED

Executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof or executed in favor of a Court for the due discharge of a contingent liability or executed by a surety to secure the due performance of a contract—
   (a) when the amount secured does not exceed Rs. 10,000;
   (b) in any other case.

(a) One hundred rupees
(b) two hundred Rupees

B. Guarantee / security bond to be given to the banks / financial institutions

58. SETTLEMENT ---

An instrument (including deed of dower)
   (i) Where the settlement is made for a religious or charitable purpose.
   (ii) In any other case.

(i) The same duty as on a Bond (No.15) for a sum equal to the amount or value of the property settled.
(ii) The same duty as is leviable on a conveyance (No.23) for the consideration equal to the amount or value of the property settled.
(iii) Where settlement is made in favor of legal heirs in respect of agricultural land.

Exemption–
Deed of dower executed on the occasion of marriage between Muslims.

B. Revocation of
See. TRUST (No. 64)

B. Revocation
The same duty as is leviable on a conveyance (No. 23) for a consideration equal to the amount or value of the property concerned as set forth in the instrument of revocation but not exceeding 1,000 rupees.

One hundred rupees

SURRENDER OF LEASE

TRANSFER (Whether with or without consideration)–

(a) of shares in an incorporated company or other body corporate;

(b) of debenture being marketable securities whether the debenture is liable to duty or not except debenture provided for the section 8.

(c) of any interest secured by a bond, mortgage-deed or policy of insurance–

(i) if the duty on such bond, mortgage-deed or policy does not exceed twenty rupees

(ii) in any other case

(d) of any property under the Administrator-General’s Act 1913, section 31;

(e) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary.

Exemptions

(i) The duty with which such bond, mortgage-deed or policy of insurance is chargeable.

(ii) Hundred rupees.

(d) Hundred rupees.

(e) Fifty rupees or such smaller amount as may be chargeable under clauses (a) to (c) of this Article.
Transfers by endorsement ---

(a) of a bill of exchange, cheque or promissory note;
(b) of a bill of lading delivery order, warrants for goods, or other mercantile document of title to goods, of a policy of insurance; of securities of the central Government.

see also section 8----

63. **TRANSFER OF LEASE** –by way of assignment and not by way of under-lease.

(i) In case of immovable property in an urban area,
(ii) In any other case

(i) two percent of amount of consideration of transfer
(ii) One percent of amount of consideration of transfer

63-A. **TRANSFER OF RIGHT OF INTEREST RELATING TO AN IMMOVABLE PROPERTY**, that is to say transfer of a right or interest relating to an immovable property or an acknowledgement of such transfer, by a development authority, housing authority, statutory body, cooperate housing society, company or a developer and every instrument by which a right or interest relating to an immovable property is being transferred, registered, recorded or acknowledgment by the authority, body, society, company, or developer.

EXPLANATION: Transfer of the right or interest under the article does not include original allotment from development authority, housing authority, statutory body, cooperate housing society, or company and transfer through inheritance.

(i) In case of immovable property in a n urban area.
(ii) In any other case.

(i) two percent of amount of consideration of transfer
(ii) One percent of amount of consideration of transfer
64. **Trust ---**

A. Declaration of-- of or concerning any property when made by any writing not being a WILL.

B. Revocation of—of, or concerning any property when made by any instrument other than a WILL.

*See also SETTLEMENT (No. 58).*

**VALUATION** *See APPRAISEMENT (No. 8).*

The same duty as on a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding one hundred rupees.

The same duty as on a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding one hundred rupees.

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65. **WARRANTS FOR GOODS**, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.

The duty as on a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding one hundred rupees.

Ten rupees

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66. **RECOVERY OF OCTRI/ZIL TAX** through contractor that is to say any instrument in nature of a memorandum or agreement made or entered into by a contractor with government cooperation local body, local authority commercial or industrial concern whether singly owned or run through partnership, whether registered or not under the companies law a cooperative society or any other organization to collect the octri zila tax.

Rupees five per hundred or part thereof of the contract amount.

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**Amendment in West Pakistan Act X of 1958.**

3. In the Balochistan Entertainments Duty Act, 1958 (West Pakistan Act X of 1958), –

(1) in section 3, sub-section (1), for the words "**fifty percent**" appearing after the words ‘rate of’, the words "**twenty percent**" shall be substituted;

(2) in section 3, in the second proviso to sub-section (1), for the words "**twenty five percent**" appearing after the words ‘rate of’, the words "**fifteen percent**" shall be substituted;
(3) After section 3, the following new section 3-A shall be inserted, namely: -

“3-A. Duty on special classes of entertainments.
– Notwithstanding anything contained in section 3, the duty on the entertainments mentioned in column No. 2 of the following Table shall be charged at the rate mentioned against each entertainment in column No. 3: -

<table>
<thead>
<tr>
<th>S. No</th>
<th>Entertainment</th>
<th>Rate of Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Admission to horse racing.</td>
<td>two hundred rupees per admission ticket.</td>
</tr>
<tr>
<td>2</td>
<td>Fashion Show</td>
<td>Ten percent of the total amount paid to the owner or management of the premises or total expenditure made by organizer or sponsor, whichever is higher.</td>
</tr>
<tr>
<td>3</td>
<td>Musical show</td>
<td>Ten percent of the payment for admission in a musical show where admission charges are five hundred rupees per person or more.”</td>
</tr>
</tbody>
</table>

(4) in section 4, for the full stop appearing at the end of the first proviso, a colon shall be substituted and thereafter the following proviso shall be added, namely: -

“Provided further that no duty on admission to an entertainment shall be charged from a bona fide proprietor of that entertainment or his spouse or children subject to a maximum of four persons in a show.”;

(5) in section 6, for the words “five hundred” appearing after the words ‘sum of’, the words “two thousand”, shall be substituted;

(6) in section 11, sub-section (3), for the words “five hundred” appearing after the word ‘exceeding’, the words “two thousand” shall be substituted;
Amendment in West Pakistan Act No. I of 1965.

4. In the Balochistan Finance Act, 1965 (W.P. Act No. I of 1965) in section 12, in sub-section (1), —

(1) in clause (i), for the word “fifty” the words “one hundred” shall be substituted; and in rate column for the word “Four” the word “five” shall be substituted;

(2) in clause (ii), for the words “fifty-one to five hundred” the words “one hundred one to five hundred” shall be substituted; and in rate column for the word “six” the word “ten” shall be substituted;

(3) in clause (iii), for the words "five hundred to fifteen hundred” the words “five hundred one to one thousand” shall be substituted; and in rate column for the word “fifty” the word “twenty” shall be substituted and the word “and” appearing at the end shall be omitted;

(4) in clause (iv), for the words “above fifteen hundred” the words “one thousand one to three thousand” shall be substituted; and in rate column for the word “Hundred” the word “fifty” shall be substituted;

(5) after clause (iv), as so amended here-in-above, the following two new clauses (v) and (vi) shall be inserted, namely: -

“(v) A hotel daily rents of which are three thousand one to five thousand rupees per day per lodging unit.

300 rupees per day per lodging unit; and

(vi) A hotel daily rents of which are above five thousand rupees per day per lodging unit.

500 rupees per day per lodging unit.”.
5. In the Balochistan Finance Act, 1964 (West Pakistan Act XXXIV of 1964), in section 11, in clause (h), the word “and” and appearing at the end shall be omitted; and thereafter, after clause (i), the following new clauses (j), (k) and (l), shall be inserted, namely:

(j) **All Limited Companies with paid up capital & reserve:**

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Rate of Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Limited Companies, other than those as mentioned in clauses (f), (g) and (i), Modarbas, Mutual Fund, and any other body corporate with paid-up capital or paid up share capital and reserves in the preceding year whichever is higher: -</td>
<td></td>
</tr>
<tr>
<td>(i) not exceeding Rs. 10 Million.</td>
<td>Rs. 2,000 per annum.</td>
</tr>
<tr>
<td>(ii) exceeding Rs. 10 million but not exceeding Rs. 25 million.</td>
<td>Rs. 15,000 per annum.</td>
</tr>
<tr>
<td>(iii) exceeding Rs. 25 million but not exceeding Rs. 50 million.</td>
<td>Rs. 22,000 per annum.</td>
</tr>
<tr>
<td>(iv) exceeding Rs. 50 million but not exceeding Rs. 100 million.</td>
<td>Rs. 52,000 per annum.</td>
</tr>
<tr>
<td>(v) exceeding Rs. 100 million but not Rs. 200 million.</td>
<td>Rs. 77,000 per annum.</td>
</tr>
<tr>
<td>(vi) exceeding Rs. 200 million and above.</td>
<td>Rs. 100,000 per annum;</td>
</tr>
</tbody>
</table>

(k) **All petrol pumps & CNG station.** A person or class of persons engaged in the business of selling petroleum products shall pay tax for each financial year at the rate of Rs. 2,000 per annum, whereas, the petrol pump and CNG station shall pay tax for each financial year at the rate Rs. 5,000; and

(l) **Commercial establishments other than mentioned in clause ‘a’ to ‘k’.** Any commercial
establishment not covered in any of the clauses a to k will be charge to tax for Rs. 300 per annum.”.

(2) in section 2, after clause (iii), the following explanation shall be added: -

“Explanation: For this section, the term “Specialist Doctors” means, MBBS Doctor who has been awarded a postgraduate degree by any recognized Institution; and the term “General Doctors” mean, MBBS Doctor who is not a Specialist Doctor.”.

6. In the Balochistan Urban Immovable Property Tax Act, 1958 (Act No V of 1958), -

(1) in section 2, after clause (a), the following new clause (aa) shall be inserted, namely: -

“(aa) “building and lands” means and include vacant plots or a parcel or portion thereof having fixed boundaries intended for specific purpose including residential, commercial or industrial use;”

(2) in section 3, after sub-section (3), the following new sub-section (4) shall be inserted, namely: -

“(4) A rebate equal to five per cent of the amount of annual tax for a financial year will be given if the amount of annual tax is paid in lump sum on or before the 30th day of September of the financial year or such later date as the Government may, by notification, determine. Similarly, a rebate equal to five per cent of the amount of annual tax, of the building portion only, for a financial year will be given for the wear and tear of the building.”.

(3) in section 4, in clause (c), for the words “one thousand two hundred” the words “fifty thousand” shall be substituted.

(4) in section 4, in clause (d), after the word “libraries”, the words “owned by the Government or by a body owned or controlled by the Government” shall be inserted.

(5) in section 4, in clause (g), for the words “two thousand”, the words “two hundred forty-five thousand” shall be substituted.

(6) in section 4, in clause (g), after the word “widows”, a comma and the words “, disabled persons, retired employees of BPS 1 to 15 of Federal, Provincial and Local Government” shall be inserted.

(7) in heading of section 7, for the word “operation”, the word “operating” shall be substituted.
Amendment in Balochistan Act No. I of 2013.

7. (1) In the Balochistan Finance Act, 2013 (Act No. I of 2013), in section 4, in clause (a), and (b) of subsection (4), in the tables against serial number (i) for the existing entries in the column of ‘Description of immovable property’ and in column of ‘rate of tax’, the following shall be substituted, namely:

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate of Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) Where the value of immovable</td>
<td>2% of the recorded value of landed area or value</td>
</tr>
<tr>
<td>property is recorded.</td>
<td>specified in valuation table.</td>
</tr>
</tbody>
</table>

(2) In the Balochistan Finance Act, 2013 (Act No. I of 2013), in section 4, in clause (c) of sub-section (4), in the table against serial number (i) for the existing entries in the column of ‘Description of immovable property’; and in column of ‘rate of tax’, the following shall be substituted, namely:

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate of Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) Where the value of immovable</td>
<td>2% of the recorded value.</td>
</tr>
<tr>
<td>property is recorded.</td>
<td>”.</td>
</tr>
</tbody>
</table>
In the Balochistan Motor Vehicle Taxation Act, 1958 (W.P. Act XXXII of 1958), for the Schedule appended to the Act, the following shall be substituted, namely:

THE SCHEDULE
(See Section 3)

<table>
<thead>
<tr>
<th>S. No</th>
<th>Description of Motor Vehicle</th>
<th>Rate of Tax in rupees</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Rickshaw</td>
<td>1,000 / year</td>
</tr>
<tr>
<td>2.</td>
<td>Tractor (Non-Commercial)</td>
<td>Exempted</td>
</tr>
<tr>
<td>3.</td>
<td>Tractor (Commercial)</td>
<td>1,600 / year</td>
</tr>
<tr>
<td>4.</td>
<td>Motorcycle</td>
<td>1,300 / Life time</td>
</tr>
<tr>
<td>5.</td>
<td>Motorcycle Trolley</td>
<td>600 / year</td>
</tr>
<tr>
<td>6.</td>
<td>Mini Truck 4060-8119 kg</td>
<td>400/qtr</td>
</tr>
<tr>
<td>7.</td>
<td>Truck/Oil Tanker 8120-14200 kg (6 wheeler)</td>
<td>1,000/qtr</td>
</tr>
<tr>
<td>8.</td>
<td>Truck/Oil Tanker 14201-28000 kg (10 wheeler/12 wheeler)</td>
<td>1,200/qtr</td>
</tr>
<tr>
<td>9.</td>
<td>Trailers (All types) Above 23200 kg</td>
<td>1,300/qtr</td>
</tr>
<tr>
<td>10.</td>
<td>Bus HTV (upto seating capacity 44)</td>
<td>25/seat/qtr</td>
</tr>
<tr>
<td>11.</td>
<td>Bus HTV (above seating capacity 44)</td>
<td>15/seat/qtr</td>
</tr>
<tr>
<td>12.</td>
<td>Mini Buses LTV</td>
<td>15/seat/qtr</td>
</tr>
<tr>
<td>13.</td>
<td>Cars and Jeeps Over 750cc &amp; above</td>
<td>Upto 1000cc 800/year</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1001-1500cc 1200/year</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1501-2000cc 1500/year</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Above 2000cc 1800/year</td>
</tr>
<tr>
<td>14.</td>
<td>Pick up</td>
<td>300/qtr</td>
</tr>
<tr>
<td>15.</td>
<td>Vans and Station wagon</td>
<td>Upto 1000cc 800/year</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1001-1500cc 1200/year</td>
</tr>
</tbody>
</table>
Amendment in Balochistan Act No. VI of 2015.

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

(1) For section 50 and the following shall be substituted, namely: -

“50. The Authority may waive Penalty and default Surcharge in any specific case, up to Rs. 1,000,000 and above 1,000,000 with approval of Government.”.

(2) In section 52, subsection (1), for the word “miscalculation” the word [misconstruction] shall be substituted.

(3) In Second Schedule, against the Tariff Heading 9802.4000, in column 2 of description, under the existing entries, the following paragraph shall be added, namely: -

“Excluding: where payment for such advertisement is made from the Provincial Consolidated Fund.”.

(4) In Second Schedule, against the Tariff Heading 9814.2000, in column 2 of description, under the existing entries, the following paragraphs shall be added, namely: -

“Excluding. - Where the construction work is funded under an agreement of foreign grant-in-aid or involves construction of consular buildings.

Explanation. - Notwithstanding the rate of 15% fixed in column 3 (rate of tax), the following reduced rate of 6%, will be applicable, for all services specified at tariff heading 9814.2000 without input tax credit or adjustment to the extent of contracts for which payment is made from the Provincial Consolidated Fund.”.

(5) In Second Schedule, against the Tariff Headings 9815.3000, 9815.4000, 9815.5000, 9815.7000 and 9815.8000, in column 3 of rate of tax, for the figure and sign “15%”, the figure and sign with words “6% without input tax credit / adjustment” shall be added.

Amendment in Balochistan Act No. III of 2019.

10. In the Balochistan Infrastructure Development Cess Act, 2019 (Act III of 2019), in section 9, before the word “subject” the words “with the approval of Government, where amount exceeds Rs. 1,000,000”; and after the word “appropriate” the words “and for reasons to be recorded in writing” shall be inserted.

(SAFDAR HUSSAIN)
Secretary