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BALOCHISTAN PROVINCIAL ASSEMBLY SECRETARIAT.

NOTIFICATION.

Dated Quetta, the 29th June, 2024.

No. PAB/Legis:V(02)/2024/2679-A The Balochistan Finance Bill, 2024 (Bill No.02 of 2024), having been passed by the Provincial Assembly of Balochistan on 29th June, 2024 and assented to by the Governor Balochistan, on 29th June, 2024 is hereby published as an Act of the Balochistan Provincial Assembly.

THE BALOCHISTAN FINANCE ACT, 2024 ACT NO.I OF 2024.

(first published after having received the assent of the Governor of Balochistan in the Balochistan Gazette(Extra-ordinary) dated 29th June, 2024)

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ACT

to give effect to the financial proposals of the Provincial Government for the year beginning on the first day of July, 2024, and to amend certain laws in accordance with Article 115 of the Constitution of Pakistan, 1973

Preamble.

WHEREAS it is expedient to make provisions to give effect to the financial proposals of the Provincial Government for the year beginning on the first day of July, 2024, and to amend certain laws for the purposes hereinafter appearing;

It is hereby enacted as follows -

Short title, extent and commencement.

1. (1) This Act shall be called the Balochistan Finance Act ,2024.

(2) It extends to the whole of Balochistan.

(3) unless otherwise provided, it shall be deemed to have come into force on and from the first day of July, 2024.

Amendments in the Balochistan Excise Regulation 1915, (Bal Reg.1 of 1915)

2. In the Balochistan Excise Regulation, 1915 (Bal Reg.1 of 1915): -

(1) After Section 69; -

(a) in schedule I, against S.No.3, in column 3, "Rs.35 per LPG (London Proof Gallon)" shall be substituted with the expression "Rs. 10 per BG (Bulk Gallon)"

(b) in schedule II, after S.No.07, a new S. No "8" with the following Columns shall be added;

8	Shifting of licensed shops	Excise License L – I (Wholesale of intoxicating Liquor)	Within district- two hundred thousand
			Out of district- Two million
		Excise License L – II (Retail sale of intoxicating liquor)	Within district- two hundred thousand
			Out of district- Two million
		Excise License L – III (Distillery)	Within district- five hundred thousand
			Out of district- Five million

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

3. In the Balochistan Urban Immovable Property Tax Act, 1958 (West Pakistan Act No. V of 1958); -

in section 3, in sub-section (1), the expression, "Government may by notification specify urban areas where tax shall be levied under this Act" shall be substituted with the expression, "Every notified urban area under the Balochistan Local

Government Act,2010 shall be rating area within the meaning of this Act"

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

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

(1) in section 2, -

(a) after clause (1), the following new clause "(1A)" shall be inserted: -

"(1A) "Active taxpayer" means a registered person who does not fall in any of the following categories: -

(a) whose registration is suspended in terms of section 28; and

(b) who has failed to e-file his returns consecutively for four tax period"

(b) after clause (57), the following new clause (57A) shall be inserted: -

"(57A) "e-file" means the process of electronic filing of any document on computerized system of the Authority;"

(c) after clause "(76)", the following new clause "(76A)" shall be inserted: -

"(76A) "Fund and Asset Management Services" includes the services provided or rendered in relation to assets management, portfolio management and all kinds of fund management;"

(d) after clause "(85)", the following new clause "(85A)" shall be inserted: -

"(85A) "Indoor Sports and Games Center" by whatever name called, includes a person who provides or renders the facility of indoor sports or games whether for amusement, recreation or otherwise, for a consideration in its premises;"

(e) after clause "(127)", the following new clause "(127A)" shall be inserted: -

"(127A) "Ready Mix Concrete Service" means the services provided or rendered in relation to presentation, batching, mixing, transportation or delivery of ready-mix concrete;"

(f) in clause "(134)", after the expression, "liable to be registered under the Act" the following expression shall be inserted, "and includes a services provider and a withholding agent,"

(g) after clause "(137)", the following new clause "(137A)" shall be inserted: -

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"(137A) "Renting of Machinery, Equipment, Appliances, and other Tangible Goods" means the services provided or rendered, to any person by another person, by renting of machinery, equipment, appliances, and other tangible goods including bulldozers, excavators, road rollers, and levellers, cranes, construction machinery and equipment, earthmoving machinery and equipment, scaffolding, refrigerators or in relation to such renting.

Explanation: - The commodity, or equipment leasing and the hire purchase leasing and also the rent a car and automobile rental services shall be excluded from the purview of this clause;"

(h) after clause "(154A)", the following new clause "(154B)" shall be inserted: -

"(154B) "Software or IT Based System Development Consultant" means the person providing or rendering the services in relation to software or information technology, including; -

(a) the development of software, network, or IT based system and maintenance thereof;

(b) the study, analysis, design, and programming of software or IT based system;

(c) the adaption, up-gradation, customization, enhancement, integration, implementation, and other similar services related to software or IT based system;

(d) web-hosting and cloud services;

(e) provision of advice, guidance, consultancy, and assistance in matters related to software or IT based system including conducting feasibility studies on implementation of a system;

(f) provision of specifications for a database design, implementation, and management;

(g) provision of specifications to secure database;

(h) provision of the right, whether by licensing or otherwise, to use software or IT based system for commercial exploitation including right to reproduce, distribute and sell the software components for creation of and inclusion in other software or IT based

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system products and the renewal of such a right or, license; and

(i) provision of the right, whether by licensing or otherwise, to use or IT based system supplied electronically and the renewal of such a right or a license."

(i) after clause "(182)", the following new clause "(182A)" shall be inserted: -

"(182A) "Truck Aggregator" means a person who is aggregator or operator or intermediary or online market place and canvasses or solicits or facilitates or connects the owners or drivers of trucks or other road transportation cargo vehicles with the business enterprises like manufacturers, producers, importers, exporters, warehouses, distributors, wholesalers, retailers, movers or packers through telephone, cellular phone, internet, web based services or GPS or GRPS-based services, electronic or digital means, whether or not he charges or collects any fee, fare, commission, brokerage or other charges or consideration for providing such services;"

(j) after clause "(186)", the following new clause "(187)" shall be inserted: -

"(187) "Withholding Agent" means any person, who, as a recipient of taxable service or otherwise, withholds, collects or deducts and pays or deposits tax directly to the Government in the manner as may be prescribed and also includes a person as specified in sub-rule (2) of rule 1 of the Balochistan Sales Tax Special Procedure (Withholding) Rules,2018;"

(2) In section 3, in sub-section (6), after the expressions, "are not exhaustive and all the services" the expression "defined in the Act or," shall be inserted;

(3) In section "16 B", in sub-section (1) after clause (b), the following two new clauses (bb) and (bbb) shall be inserted;

"(bb) the services received, acquired or procured from a person who is liable to be registered under this Act but is not actually registered or who does not hold registered number;

(bbb) the goods, or services received, acquired or procured from a person who is not an active tax payer under this Act or under the Sales Tax Act, 1990 or under any provincial law relating to sales tax;"

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(4) After section "16 C", the following new section "16 D and 16 E" shall be inserted: -

"16-D. Standard or general tax rate application choice.- (1)where any service or class of services are chargeable to reduced rate of tax either under the second schedule or under any notification issued under this Act, any registered person or class of registered persons ,providing such services, may, after taking permission from the Authority, opt to pay sales tax at standard or general rate and take input tax adjustment as admissible under this Act and the rules and every such permission shall be effective from the date mentioned therein and subject to such conditions, restrictions and limitations as may be specified by the Authority in this behalf:

Provided that a registered person, in case of a company, may opt to operate under standard rate system on intimation to the Authority at least one month in advance and shall not be entitled to revert back to the reduced rate without prior permission from the Authority as required under sub-section (2).

(2) Once registered person has started paying sales tax at standard or general rate as aforesaid, he shall not, on his own, switch over back to availing the reduced rate of tax on any of his such services unless he takes prior permission from the Authority and while examining and deciding on the request of switching back to reduced rate of tax, the Authority may conduct or cause to conduct such enquiry or audit as it may deem necessary to ascertain the genuineness of the request.

(3) No amount of unadjusted amount of input tax, accrued during the period when standard or general rate was applied, shall be subsequently adjustable in respect of services subjected to reduced rate of tax, provided that recommendation of applying standard or general rate of tax, at any later stage by any registered person, shall likewise, be subject to prior permission from the Authority.

(4) The Authority may, on its own or otherwise, withdraw the permission, granted under this section, in respect of any case or class of cases, after issuing show cause notice and affording opportunity of hearing in the case or cases";

16-E. Refund. - (1) Notwithstanding anything contained in this Act, the Authority or any officer authorized in this behalf by the Authority, may allow a registered person refund of the tax claimed to have been paid inadvertence, error or misconstruction.

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(2) No such refund of tax not claimed within the relevant tax period shall be allowed, unless the claim is made within one year of the date of payment.

Provided that no refund shall be admissible under this section, if incidence of tax has been passed directly or indirectly to the consumer.

(3) The manner and mode of payment of refund of an amount paid or over paid through inadvertence, error or misconstruction, may be prescribed by the Government";

(5) In section 24, in sub-section "1A", the following explanation shall be inserted; -

"Explanation: Determination of minimum tax liability for a tax period shall not be the final tax liability and the registered person shall be liable to discharge his actual liability, as it may accrue or may be determined as a result of audit or special audit or forensic audit under this Act."

(6) After section "26", the following new section "26 A" shall be inserted; -

"26A. Automatic registration. -- The taxpayers already registered with the Federal Board of Revenue for the purposes of Sales Tax / Federal Excise Duty and providing taxable services in Balochistan, shall be automatically registered for Balochistan Sales Tax on Services and the registered persons shall only be intimated through email or SMS, and by courier or post assigning them B as prefix to their NTN issued by the Federal Board of Revenue i. e. B+NTN";

(7) After section "29 A", the following new section "29 B" shall be inserted; -

"29B. Active taxpayers list. -The Authority shall have the power to prepare and maintain active taxpayers list in such manner as it may deem appropriate and also to make rules to provide for restrictions and limitations to be Imposed on any person who ceases to be an active taxpayer or any person who receives or procures any taxable service from a person who has ceased to be an active taxpayer";

(8) In section 39, for sub section (1), the following shall be substituted; -

"(1) For the purposes of this Act, the Authority may, appoint in relation to any area, any case or class of cases, any person to be; -

(a) a Director of the Balochistan Revenue Authority;

(b) a Commissioner of the Balochistan Revenue Authority;

(c) a Commissioner (Appeals) of the Balochistan Revenue Authority;

(d) a Deputy Commissioner of the Balochistan Revenue Authority;

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(e) an Assistant Commissioner of the Balochistan Revenue Authority;

(f) a Senior Auditor and an Auditor of the Balochistan Revenue Authority;

(g) a Balochistan Sales Tax Officer of the Balochistan Revenue Authority;

(9) In section 48; -

(a) in sub-section (2) In the table; -

(i) against S.No.1, in column 2, after the words, "Any person" the following expression shall be inserted "including a service provider and a withholding agent"

(ii) after S.No.1, a new S. No "1 a" with the following Columns shall be inserted;

1a	Where any person fails to intimate any change in particulars of registration, including the particulars relating to business address, business bank accounts, economic activity etc., in accordance with the requirements, prescribed under the rules, within a period of fifteen days from the date of such change.	Such person shall be liable to a penalty which may extend to 100,000 rupees subject to a minimum penalty of 10,000 rupees.	25

(iii) against S.No.9, in column 2, the expression, "where any person violates any embargo placed on providing of service in connection with recovery of the tax." shall be substituted with the following expression, namely: -

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"Where a person violates any embargo placed on the economic activity of that person or tampers with the seal placed on the business premises in connection with the recovery of tax"

(iv) after S.No.9, a new S. No "9 a" with the following Columns shall be inserted;

9 a	Where a bank fails to attach or delays in attaching the bank account of the person from whom tax is sought to be recovered or fails or delays in payment of the amount, specified in the notice issued by the Officer of the Authority.	Such bank shall be liable to a penalty of 100,000 rupees or an amount double of the amount of tax sought to be recovered, whichever is higher. The Manager or the Officer in charge of such bank shall further be liable, upon conviction by a Special Judge to imprisonment which may extend to one year or with fine equal to the amount of tax sought to be recovered or with both.	72

(v) after S.No.11, a new S. No "11 a" with the following Columns shall be inserted;

11 a	Where any person contravenes any of the rules or notifications issues in	Such person shall be liable to pay a penalty of 50,000 rupees or an amount equal	14

	relation to withholding or deduction of tax so withheld or deducted.	to the tax involved whichever is higher. Such person shall further be liable, upon conviction by a Special Judge to imprisonment which may extend to one year or with fine equal to the amount of tax involved or with both	

(10) In section 57, in sub section (2) after the expression, "require in writing any person" the expression, "including a banking company" shall be inserted;

(11) After section 57, the following new section "57 A" shall be inserted;

"57A. Power to call for Information. - (1) The Commissioner may, by notice in writing, require any person, including a banking company, to furnish such information or such statement in connection with any investigation or inquiry in cases of tax fraud, as may be specified in such notice."

(2) The Commissioner may require any regulatory authority to provide information concerning the licenses and authorizations issued by it."

(12) In section 63, in sub section (3);

(b) in clause (a), the word "two" shall be substituted with the word "ten;"

(c) in clause (b), the word "one" shall be substituted with the word "3;"

(13) In section 72, in sub-section (1), in clause (e) after the expression "attach and sell", the expression "or sell without attachment" shall be inserted;

(14) In section 73, sub section (3), after the expression "for all or any of the purposes", the expression "of" shall be inserted;

(15) In section 78A, the expression "with the approval of the Government" shall be omitted;

(16) In section 80; -

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(a) in sub section (1), after clause (a), following new clause (aa) shall be inserted;

"(aa) sent electronically through e-mail or to the e- folder maintained for the purposes of e-filing of returns by the registered person;"

(b) sub section (6) shall be substituted as follows;

"(6) For the purposes of clause (aa) of sub-section (1) and sub-section (2), a registered person shall be deemed to have received the notice, order or requisition electronically at the expiry of seventy-two hours of sending the same through e-mail or to the e- folder maintained for the purposes of his e-filing of returns."

(c) Sub sections (7), (8) and (9) shall be omitted.

(17) Section 82, shall be substituted as follows:

"Section 82. Issuance of Duplicate of sales tax documents. -- An officer of the Authority not below the rank of Assistant Commissioner may, on written request of a registered person, issue to that registered person an attested duplicate of any document filed by that person with the officer of the Authority or any notice or order issued against that person, on payment of Rs. 1,000 per document or Rs. 250 per page of such document, whichever is higher.

Provided that such amount shall be deposited into Provincial Consolidated Fund."

(18) After section 86, the following new section 86A shall be inserted;

"86A. Delegation of functions and powers by the Authority. The Authority may, subject to such conditions and limitations as it may deem appropriate, delegate, to its chairman or a member or to an officer of the Authority, any of its functions and powers as assigned to it under this Act."

(19) In section 92; -

(a) after the expression "payment or recovery of tax" the following expression shall be inserted;

"for disallowing the claim, reclaim, adjustment or deduction of input tax on the services acquired or procured from a person who is liable to be registered under the Act but is not actually registered or who does not hold registration number"

(b) After proviso to section 92, following new proviso shall be inserted:

"Provided further that the addition of clause (bb) in section 16B shall be deemed to be and shall always be deemed to have validly added on and

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from the first day of July 2015 notwithstanding anything contained in this Act or any law for the time being in force or any judgment, decree or order of any Court."

(20) In Second Schedule; -

(a) against the Tariff Heading 9801.5000, in column 3 of rate of tax the figure and sign "15%", shall be substituted with the figure and sign" Rs.25,000 per months or 4% of the gross amount of services provided, whichever is higher, without input tax credit or adjustment;"

(b) against the Tariff Heading 9805.5200, in column 3 of rate of tax, the figure and sign "6% without input tax credit or adjustment", shall be substituted with the figure and sign "0 %';

(c) against the Tariff Heading 9815.6000, in column 3 of rate of tax, the figure and sign "15%", shall be substituted with the figure and sign "4%";

(d) against the Tariff Heading 9854.000, in column 3 of rate of tax, the figure and sign "15%", shall be substituted with the figure and sign "0 %';

Amendment in the Balochistan Public Finance Management Act, 2020

5. In the Balochistan Public Finance Management Act, 2020 (Act No 1 of 2020);-

(1) In section 16,

(a) in sub-section (1), for the word "three" the word "four" shall be substituted.

(b) in sub-section (2), for the word "total cost" the word "operating cost" shall be substituted.

Amendments in Balochistan Development and Maintenance of Infrastructure cess Act, 2021 (Act No. VIII of 2021)

6. In the Balochistan Development and Maintenance of Infrastructure Cess Act 2021 (Act No VIII of 2021)

(1) in section 2, -

(a) after clause (i), the following new clause (ii) shall be inserted: -

"(ii) "FBR" means Federal Board of Revenue, established under the Federal Board of Revenue Act,2007 (IV of 2007);"

(b) after clause (k), the following new clause (kk) shall be inserted: -

"(kk)"Infrastructure" means roads, streets, bridges, culverts, lights on passages, planation

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on passages, public parks, places of public recreation and convenience, eating places, landscape, forests, fisheries, delta conservation, lake, breeding places of aquatic life, wild life and its sanctuaries, public schools, vocational and technical training centres and projects, libraries, museums and similar institutions controlled and financed by the province, control of traffic for smooth flow and safer movement of goods, public order, police force, patrol for safety of goods, street lights, stands for loading and unloading of goods, parking places, markets, water supply, hospitals, dispensaries, medical emergency response centres 122 and development, improvement maintenance and protection of such matters;"

(c) after clause (o), the following new clause (oo) shall be inserted: -

"(oo)"PSW" means Pakistan Single Window established under the Pakistan Single Window Act,2021 (Act III of 2021);"

(d) the existing clause (s) shall be renumbered as (ss). Before the renumbered clause (ss), the following new clause (s) shall be inserted: -

"(s) "Sales Tax Act" means the Balochistan Salea Tax Act, 2015 (Act VI of 2015);"

(e) after the renumbered clause (ss), the following new clause (sss) shall be inserted: -

"(sss) "Trade Organization" means Chamber of Commerce & Industries, Chamber of small Traders, Association of small traders, Women's Chamber, and Town Association licensed under Trade Organization Act, 2013;"

(2) Section 3, shall be substituted as follows:

"3. "Scope of cess and allied matters. ---" (1) Subject to this Act and the rules or regulations, there shall be levied, collected and administered a cess on transportation, carriage or movement of goods through rail or road or air or sea, -

(a) manufactured or produced in;
(b) traded or consumed in;
(c) imported into or goods exported out of; or
(d) through pipeline transportation including slurry pipeline;

at the rate determined on the basis of their value, net weight and distance in accordance with the Schedule. Provided that for goods manufactured or produced in the province rate or rates shall be as, Government may, through a notification,

specify either at ad valorem, specific or fixed rate or rates and either on the basis of value of goods or otherwise.

Provided further that cess on gold shall be charged at the rate of 0.125% of the value of gold.

(2) The cess shall be deposited in the Provincial Consolidated Fund, to be utilized by Government exclusively for the maintenance and development of infrastructure and other activities, ancillary to the maintenance, in such manner as may be determined by the Government.

(3) Notwithstanding anything contained in sub-section (1), Government may, where deemed appropriate, specify the rate or rates of cess in case of any goods or class or category of goods either with reference to the type or types of vehicle or vehicles, including their other features or characteristics.

(4) Subject to the provisions of this Act, the Authority shall monitor, control, oversee, administer the collection of cess under this Act and shall as such be empowered and competent to take all steps, actions and measures as necessary or required to be taken in this behalf";"

(3) Section 5, shall be substituted as follows:

"5. "Payment of cess". --- (1) In case of goods transported into or transported out of the Province, whether after or, as the case may be, before their transportation, carriage or movement therein, cess shall be payable in the same manner and at the same time, as if it were a customs duty under the Customs Act, regardless whether or not the goods are liable to such duty.

(2) In case of goods manufactured, produced or goods otherwise traded for consumption in the Province, cess shall be payable in the same manner and at the same time, as if it were a sales tax payable under the Sales Tax Act:

Provided that where sales tax is not payable on such goods, the cess shall be payable in such manner and at such time as may be prescribed.

(3) The cess, in case of goods transited through the Province, shall be collected and paid in such manner and at such time as may be prescribed.

(4) The amount of cess shall be deposited in the head of account "B-03030-Infrastructure Cess or such other head of account as may be specified by the Government from time to time.

(5) Notwithstanding anything contained in this section, the Authority may-

(a) specify any other manner or time or mode of payment of cess, after approval from Government, and by a notification, in the

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official Gazette, in respect of any goods, category or class of goods and subject to such conditions, restrictions or limitations as it may impose, if any; or

(b) allow for a specified time and as a temporary measure, any person or class of persons to pay cess in any different manner in situations, involving emergency or circumstances of unforeseen or exceptional nature";

(4) After Section 8, the following new section "8 A" shall be inserted: -

"8 A "Extent of relevancy of other applicable laws." --- Where under this Act, cess is collected or collectable in terms of the provisions of the Customs Act or, as the case may be, the Sales Tax Act, such provisions shall be deemed to be the provisions of this Act, so far as they relate to the matters pertaining to-

(a) manner, time and mode of payment;
(b) declarations, processing and management thereof;
(c) keeping of records, accounts and documents;
(d) enforcement including recovery and adjudication and appeals;
(e) detention, seizure and confiscation of goods;
(f) penalties and prosecution; and
(g) all other allied and ancillary matters";

(5) Section 13, shall be substituted as follows:

"13. "Assumption and exercise of jurisdiction by the Authority." --- (1) This Act and the rules, shall be treated as fiscal law for the purpose of clause (i) of section 2 of the Balochistan Revenue Authority Act,2015.

(2) The Authority may, through its authorized officer or officers, take any action or measure in respect of cess, including default surcharge and penalty, in so far as such action or measure relates to-

(a) assessment or determination of any non-paid or short-paid amount of payable cess, including default surcharge and penalty through adjudication or otherwise,
(b) calling of or collecting information, access to records, accounts and other relevant documents of the persons liable to pay cess;
(c) audit and investigation;
(d) summoning of persons and recording of statements and evidences;
(e) recovery of defaulted amounts and arrears;
(f) tax fraud deemed as fraud with respect to non-payment or evasion of cess;
(g) arrest and prosecution; and

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(h) all other allied or ancillary matters";

(3) If any sum due on account of the tax levied under section 3 or as a penalty imposed under this Act, is not paid within the time allowed for its payment, the amount payable shall be recovered by the Authority in the manner prescribed under the Laws of the Balochistan Revenue Authority but not limited to Balochistan Sales Tax on Services Act,2015 and rules and regulations or procedures made thereunder."

(6) After section 13, the following new section "13 A" shall be inserted: -

"13 A" "Seizure and confiscation of goods and vehicles and matters relating thereto."---(1) Where the Authority has initiated any action or measure under sub-section (2) of section 13 of this Act, its authorized officer or officers may check, inspect, detain, seize or confiscate any goods or vehicle, carrying goods in or within the Province, if there is a reasonable doubt or belief that the cess, due and payable thereon, has not been paid or has been under-paid; provided that reasonable opportunity shall be given to the owner of the goods or the person in-charge of the vehicle to prove through documents in his possession that the cess due has been paid.

(2) Goods or vehicle shall not be confiscated, unless the owner or the person in-charge thereof, has been served with a notice to show cause by the authorized officer of the Authority to explain his position and where upon request made of such person reasonable opportunity of hearing may be given to him either in person or through his authorized representative. All principles of natural justice shall be observed for the adjudication of the case.

(3) All provisions of this Act and rules or regulations made thereunder, relating to revision and appeals, shall apply to the cases decided under sub-section (2).

(4) The goods or vehicles, confiscated under this Act, shall be disposed of through open or public auction after prior permission from the Authority and the sale proceeds shall be utilized sequentially for the purposes stated below:

(a) recovery of payable cess, default surcharge and penalty to be deposited in the relevant head of account;

(b) recoupment of all expenses incurred on auction;

(c) settlement of bonafide claims, if any, lodged by any other Government department or institution for recovery from the owner; and

(d) balance proceeds, if any, to be paid to the owner against proper receipt.

(5) A vehicle, seized under this Act, may be temporarily released against a bank guarantee, covering the value of the

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vehicle in the manner specified by the Authority and every such bank guarantee shall be encash able, in case the vehicle is not surrendered on its confiscation under this Act or otherwise.

(6) Perishable goods and the vehicle carrying the goods shall not be seized or confiscated under any circumstances and recovery of unpaid cess etc, shall be made by detaining the original registration documents of such vehicles, including the original driving license of the driver and original Computerized National Identity Card of the owner of the goods and such detained documents, licenses, cards etc, shall be released within twenty-four hours of the discharge of all the cess liabilities in every such case";

(7) After section 15, the following new section "15 A" shall be inserted: -

"15 A. "Inter-system connectivity". --- (1) The Authority may make or enter into such arrangements or setup for real time connectivity of its computerized system with the system of FBR, PSW or any other department, organization, institution etc of Government or Federal Government as it may deem proper for the purpose of regular and efficient monitoring of the collections and receipts of the cess.

(2) the Authority may, in respect of the arrangements or setup under subsection (1), enter into any agreement with FBR or its subsidiary Pakistan Revenue Automation Limited or PSW any other quarters on such cess collection charges and terms and conditions as may deem appropriate.

(3) The Authority may outsource any work relating to the assessment, collection, documentation, enforcement, recovery, audit or any other allied or related function or assignment to any person from the private sector, having proper experience and capacity to carry out such function or assignment, subject to such terms and conditions, including payment of service charges, if any, as it may specify and agree with such person under the arrangement";

(8) After the newly inserted section "15 A", the following new section "15 B" shall be inserted: -

"15 B. "Assistance to the Authority." ---All departments, organizations and institutions of Government, by whatever name called, shall, whenever so requested by the Authority or its any officer deputed or working to serve the purposes of this Act and the rules or regulations, shall be under official obligation to assist the Authority, so as to enable it, to carry out its functions amicably under this Act";

(9) After the newly inserted section "15 B", the following new section "15 C" shall be inserted: -

"15 C" "Ratification." --- The entrustment of functions and powers to the officers and officials of the FBR or PSW under

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this Act and Rules or Regulations made thereunder shall be deemed to have been ratified by the Provincial Assembly of Balochistan for the purposes of Article 147 of the Constitution of Islamic Republic of Pakistan";

(10) After section 16, the following new section "16 A" shall be inserted: -

"16 A" "Powers to make regulations." --- (1) The Authority may, by notification in the official Gazette, make regulations in respect of the matters relating to the-

(a) establishment of check posts and cess facilitation and service centers and management and operations thereof;
(b) mobile checking squads and management thereof;
(c) enforcement and audit;
(d) storage or warehousing of detained or seized goods and vehicles;
(e) auction of confiscated goods and vehicles including registrations of auctioneers;
(f) provisional release of seized vehicles against bank guarantees; and
(g) any other allied or ancillary matter.

(2) The Authority may issue general orders, circulars or instructions, directions or clarifications for the operational purposes of this Act and the rules or regulations issued thereunder, including prescribing standard forms, declarations, statements and other documents necessary for such purposes".

TAHIR SHAH KAKAR,
Secretary

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