[Last amended vide the vide Balochistan Finance Act 2026, dated 29th June, 2026]

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BALOCHISTAN PROVINCIAL ASSEMBLY SECRETARIAT

NOTIFICATION

Dated Quetta, the 09th April, 2021

No. PAB/Legis:V(08)/2021/3372.-The Balochistan Development and Maintenance of Infrastructure Cess Bill, 2021 (Bill No.08 of 2021), having been passed by the Provincial Assembly of Balochistan on 29th March, 2021 and assented to by the Governor, Balochistan on 07th April, 2021 is hereby published as an Act of the Balochistan Provincial Assembly.

THE BALOCHISTAN DEVELOPMENT AND MAINTENANCE OF INFRASTRUCTURE CESS ACT 2021, (ACT NO. IX OF 2021).

(first published after having received the assent of the Governor of Balochistan in the Balochistan Gazette (Extra-ordinary) dated 09th April, 2021.

AN

ACT

[1][to provide for levy, collection and administration of infrastructure development cess in the Province of Balochistan.

Preamble.- WHEREAS it is expedient to provide for levy, collection and administration of infrastructure development cess on transportation or movement of goods manufactured, produced, traded or consumed in, imported into or exported out of or transited through the Province of Balochistan;

AND WHEREAS it is necessary to provide internal resources for the development, maintenance and improvement of the infrastructure to cater for the ever increasing load of 'goods' traffic and to deal with other purposes, matters and affairs connected herewith or allied thereto; It is hereby enacted as follows:-]

CHAPTER-I

PRELIMINARY

1. Short title, extent and commencement.-(1) This Act may be called the Balochistan Development and Maintenance of Infrastructure Cess Act, 2021.

(2) II extends to the whole of Balochistan Province.

(3) It shall come into force at once.

2. Definitions.-In this Act, unless there is anything repugnant in the subject or context-

(a) "Act" means the "Balochistan Development and Maintenance of Infrastructure Cess Act, 2021";

(b) "Additional Commissioner" means the Additional Commissioner of the Balochistan Revenue Authority;

(c) "Assistant Commissioner" means Assistant Commissioner of the Balochistan Revenue Authority;

(d) "Authority" means the Balochistan Revenue Authority established under the Balochistan Revenue Authority Act, 2015 (Act No. VII of 2015);

(e) "Chairperson" means Chairperson of the Balochistan Revenue Authority;

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1 Substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025.

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[2][(f) "cess" means the infrastructure development cess levied, collected and administered under Section 3 of this Act and unless the context requires otherwise, includes default surcharge or penalty or any other sum payable under this Act and the rules, regulations or notifications issued thereunder;]

(g) "Commissioner (Appeals)" means the Commissioner (Appeals) of the Balochistan Revenue Authority;

(h) "Commissioner" means the Commissioner of the Balochistan Revenue Authority;

[3][(hh) "Customs Act" means the Customs Act, 1969 (IV of 1969) and, so far as the collection or administration of the cess is concerned, includes rules. notifications, general orders or public notices made or issued thereunder;]

(i) "Deputy Commissioner" means the Deputy Commissioner of the Balochistan Revenue Authority;

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

(j) "Goods" means goods classified under the First Schedule to the Customs Act, 1969 (Act No. IV of 1969);

(k) "Government" means the Government of Balochistan;

[5][(kk) “Infrastructure” means roads, streets, bridges, culverts, lights on passages, [6][plantation] 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 goods, street lights, stands for loading and unloading of goods, parking places, markets, water supply, hospitals, dispensaries, medical emergency response centres 122 and protection of such [7][infrastructure];]

(l) "Member" means the Member of the Balochistan Revenue Authority;

[8][(m) "owner" means a person who owns the goods or, as the case may be, the vehicle relevant to the assessment, payment or recovery of cess under this Act;]

(n) "Prescribed" means prescribed by rules;

(o) "Person" includes an individual, entity, any company or association or body of persons, whether incorporated in Pakistan or elsewhere, the Federal Government, the Provincial Government, the Local Government or any local authority, company, department, attached department, autonomous body constituted by any tier of the Government in Pakistan;

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2 *Clause (f) was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of substitution Clause (f) was as under:-

“(f) "cess" means the cess payable under section 3 of the Act and includes penalty or any other amount payable under the Act or the rules made thereunder;”

3 *Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.*

4 *Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.*

5 *Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.*

6 *Substituted the word “planation” vide Balochistan Finance Act, 2025 dated 27th June, 2025.*

7 *Substituted the word “matters” vide Balochistan Finance Act, 2025 dated 27th June, 2025.*

8 *Clause (m) was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of substitution Clause (m) was as under:-

“(m) "Owner" means the person in whose name the goods are entering or leaving the Province from or for outside the country by rail or road or air or sea and includes the clearing agent;”

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

(p) "Province" means the Balochistan Province;

(q) "Rules" means rules made under this Act; and

(r) "Schedule" means Schedule appended to this Act.

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

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

[12][(t) "value" means value of goods, being transported or transited, as determined for purposes of the Customs Act, and in case of goods, manufactured, produced, traded or consumed in Pakistan, the value shall be as determined or determinable by reference to the value determined or determinable under the Sales Tax Act, 1990 for purposes of levy and payment of sales tax thereunder and where required, the concept of open market price shall also, with necessary modifications, apply in this regard.]

CHAPTER-II

SCOPE OF CESS

[13][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 [14][;]-

(a) manufactured or produced in;

(b) traded or consumed in'

(c) imported into or goods exported out of; or

[15][(d) transited through the Province by any means including a pipeline or 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 of produced in the province rate or rates shall be as,

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9 *Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.*

10 *Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.*

11 *Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.*

12 *Added vide Balochistan Finance Act, 2025 dated 27th June, 2025.*

13 *Section 3 was substituted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.* At the time of substitution Section 3 was as under:-

"**3. Levy of cess.**-There shall be levied and collected a cess for maintenance and development of infrastructure, provided by the Government as service, on goods at the rate determined on the basis of their value, net weight and distance in accordance with the Schedule, for carriage by road and smooth and safer movement in the Province upon entering or before leaving the Province from or for outside the country, through rail or road or air or sea:

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

Explanation: for the purpose of this section, the word "infrastructure" includes roads, streets, bridges, culverts, lights on passages, plantation on passages, beaches, public parks, place of public recreation and convenience, eating places, landscape, forests, fisheries, delta conservation, lakes, breeding places of aquatic life, wild life and its sanctuaries, public schools, vocational and technical training centers 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 and Medical Emergency Response Centers 1122 and development, improvement, maintenance and protection of such matters."

14 *Substituted the words "through rail or road or air" vide Balochistan Finance Act, 2025 dated 27th June, 2025.*

15 *Clause (d) was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of substitution Clause (d) was as under:-

"(d) through pipeline transportation including slurry pipeline;"

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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;]

[16][**4. Person liable to pay cess.**--- (1) Every person,-

(a) manufacturing, producing or trading goods for consumption in the Province;

(b) transported goods into or transported goods out of the Province through any port, dry-port, airport or custom stations including bonded warehouse, located therein: or

(c) transporting goods out of; or

(d) transiting goods through the Province:

shall be liable to pay cess under this Act and the rules or regulations.

(2) Nothing contained in this section shall prevent Government to collect cess from a different person, if that person is made separately, jointly or severally liable for payment of the cess under this Act and the rules or regulations or otherwise.

(3) Where cess has not been paid on any goods, the owner of the goods and owner of the vehicle, loaded with such goods including the person in-charge of the vehicle, shall be severally and jointly responsible for the payable cess and other liabilities.

(4) The Authority may, with consultation of Finance Department Government of Balochistan, develop and apply a scheme or schemes of payment of cess for any-

(a) goods or class or category of goods; or

(b) person or class or category of persons through withholding mechanism or collection agent.]

[17][**5. Payment of cess:**-

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16 *Section 4 was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of substitution Section 4 was as under:-

"**4. Person liable to pay cess.**-(1) The owner shall be liable to pay the cess levied on the goods entering or leaving the Province from or outside the country by rail or road or air or sea under section 3.

(2) Nothing contained in this section shall prevent the collection of cess from a person who is made separately, jointly or severally liable for payment of the cess under this Act or the rules."

17 *Section 5 was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of substitution Section 5 was as under:-

"5. Payment of cess.-(1) In case 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.

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(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) Filly percent of the total cess collected from a district, specifically determined based on the exact point of collection, movement, entry, or transit of goods within the jurisdictional boundaries of that district shall be transferred on a quarterly basis by the Finance Department, in consultation with the Balochistan Revenue Authority, to a designated infrastructure fund account maintained by the respective local council under Section 96 of the Balochistan Local Government Act, 2010.

(5) The amount of cess deposited in local fund of a local council shall be kept in a scheduled bank and expended exclusively for development of infrastructure, as defined in clause (k-a) section 2 of this Act, in respective area with approval of a Committee chaired by elected representative of the council and with membership one each from treasury and opposition benches and shall also have at least two members nominated to represent the Trade Organization, with whatever name it may be, of that local council.

(6) 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 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]

6. Exemptions.-Notwithstanding anything contained in section 3 and 5, the Government by a notification in the official Gazette, for reasons to be recorded , may exempt any goods or category or class of goods from payment of whole or any part of the cess payable under the Act subject to such conditions and limitations as may be specified in such notification.

[18][(1) All foreign investment of US $ 1.5 Billion or more, made into the province of Balochistan, in any section, industries or projects, shall be exempted from provision Balochistan Development and Maintenance of infrastructure cess act 2021.]

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(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 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"

18 Added vide Balochistan Finance Act, 2025 dated 27th June, 2025.

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[19][(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).]

CHAPTER-III

OFFENCES AND PENALTIES

[20][**6A Default Surcharge.**- (1) Where any person has not paid any amount of cess, due under this Act or the rules or regulations or notification issued thereunder, he shall, in addition to the cess due or any other penalties payable under this Act, pay default surcharge at the compound rate of five percent of the payable amount of the cess per month.

(2) Where the period of default is less than one month, the amount of default surcharge shall be prorated in terms of days.

EXPLANATION. For the purposes of this section,-

(a) the cess due, shall not include penalty: and

(b) default surcharge shall not be treated or deemed as penalty.]

[21][**7. Penalty.**- Where a person has failed to pay any amount of cess, he shall be liable to pay a penalty, not exceeding twenty percent of the amount of cess due and payable.]

8. Waiver of penalty.-(1) The Authority may, subject to such conditions as it deem appropriate and for reasons to be recorded in writing, waive the payment of penalty up to an amount of Rs.200,000 imposed under section 7 in any case or class of cases.

(2) Where the amount of penalty imposed under section 7 exceeds Rs.200,000, the Authority may after obtaining approval from the Government, subject to such conditions as it deem appropriate and for reasons to be recorded in writing, waive the payment of penalty.

[22][**8A. 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;

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19 *Added vide Balochistan Finance Act, 2026 dated 29th June, 2026.*

20 *Inserted vide Balochistan Finance Act, 2025 dated 27th June, 2025.*

21 *Section 7 was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of substitution Section 7 was as under:-
"**7. Penalty.**-Where the goods are removed, transported or shipped without payment of cess, after one month the owner shall, without prejudice to any other action that may be taken against him, be liable to a penalty not more than the amount of cess evaded."

22 *Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.*

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(f) penalties and prosecution; and

(g) all other allied and ancillary matters]

CHAPTER-IV

MISCELLANEOUS

[23][**9. Appeals.**- Any person aggrieved by an order passed by any Authorized Officer of the Authority in pursuance of this Act or the rules, may file an appeal or reference under Chapter - IX of the Balochistan Sales Tax on Services Act, 2015.]

10. Revision.-The Authority may, at any time, on his own motion, or on an application made to him within ninety days of passing of any order, call for the record of any case pending before, or disposed of by any Officer under his control.

11. Claim of Refund.-No refund of the cess claimed to have been paid or over-paid through inadvertence, error or misconstruction shall be allowed unless such claim is made within three months of the date of payment of such cess.

12. Utilization of Cess.-The proceeds of the Cess shall be utilized for maintenance and development of Infrastructure and other activities ancillary thereto in such manner as may be prescribed.

[24]**[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 for 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

(h) all other allied or ancillary mattes";

(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

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23 *Section 9 was substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025.* At the time of substitution Section 9 was as under:-

"**9. Appeals.**-Any person aggrieved by an order passed by any Authorized Officer of the Authority in pursuance of this Act or the rules, may within thirty days of the receipt of such order prefer an appeal against such order, to the Commissioner Appeal."

24 *Section 5 was substituted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.* At the time of substitution section 5 was as under:-

"**13. Validation.**-Notwithstanding anything contained in any law, rules or judgment, order or decree of any court, the Infrastructure cess, penalty or any other amount levied, assessed, charged, adjudged, realized and collected in pursuance of Balochistan Infrastructure development Cess Act, 2019 and amendments thereof, before the coming into force of this Act shall be deemed to have been validly levied, assessed, charged, adjudged, realized or collected."

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Authority but not limited to Balocbistan Sales Tax on Services Act, 2015 and rules and regulations or procedures made thereunder.]

[25]**[13A. Seizure and confiscation of goods and vehicles and mutters 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 sole proceeds shall be utilized sequentially for the purposes staled below:

(a) recovery of payable cess, default surcharge and penalty to me 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 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]

14. Indemnity.-No suit, prosecution, or other legal proceeding shall be instituted against any officer or official of the Authority for anything that is done in good faith or intended to be done in good faith under this Act or the rules made thereunder.-

15. Jurisdiction barred.-No provision of this Act or any order made thereunder shall be called in question by or before any Court.

[26]**[15A. 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.

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25 Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.
26 Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.

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(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]

[27][**15B. 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]

[28][**15C. Ratification.**-The entrustment of functions and powers to the officers and officials of the FBR or PSW under 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]

16. Power to make rules.-Government may, by a notification in an official Gazette, make rules for carrying into effect the purposes of this Act and such rules may amongst other matters, prescribe the procedure for the assessment collection, payment of and exemption from the Cess levied under this Act.

[29][**16A. 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 arid 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]

17. Overriding effect.-This Act shall have overriding effect notwithstanding anything contained in any other law, for the time being in force.

18. Repeal.-The Balochistan Infrastructure Development Cess Act, 2019 (Act No.III of 2019) is hereby repealed.

19. Saving.-Where the Government or the Authority takes any action, makes any decision or orders, issues any instructions, directions, clarifications or notifications in pursuance of or in exercising of powers conferred under any provision in respect of any matter relating to the cess and allied issues covered under this Act or the rules, such actions, decisions, orders, instructions, directions, clarifications and notifications shall be deemed to have been validly issued to serve the purposes of this Act and the rules.

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27 Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.
28 Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.
29 Inserted vide Balochistan Finance Act, 2024 (Act No. I of 2024) dated 29th June, 2024.

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[30][**SCHEDULE**

(See Section 2 (r) & 3)

Net Weight of Goods (in Kilograms)	Rate of Infrastructure Cess
Upto 1,250 Kilograms.	1.80% of the total value of goods (as assessed by Customs Authorities) + 1 paisa per km
Exceeding 1,250 Kilograms but not Exceeding 2,030 Kilograms.	1.81 % of the total value of goods + 1 paisa per km
Exceeding 2,230 Kilograms but not Exceeding 4,060 Kilograms.	1.82% of the total value of goods + 1 paisa per km
Exceeding 4,060 Kilograms but not Exceeding 8,120 Kilograms.	1.83% of the total value of goods + 1 paisa per km
Exceeding 8,120 Kilograms but not Exceeding 16,000 Kilograms.	1.84% of the total value of goods + 1 paisa per km
Exceeding 16,000 Kilograms.	1.85% of the total value of goods + 1 paisa per km

Explanations:

1. "Value" means the total value of goods as assessed by the Customs Authorities upon entering or exiting or transiting through the Province of Balochistan.

2. "Distance" means the distance covered within the Province as determined or declared through transport documentation, geotagging, or any method prescribed by the Authority.

3. This cess shall be collected at the point of entry, transit, or exit, and paid by the person liable under Section 4 of the Act.]

TAHIR SHAH KAKAR,
Secretary

30 Substituted vide Balochistan Finance Act, 2025 dated 27th June, 2025.

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