



**THE BALOCHISTAN GOVERNMENT GAZETTE  
PUBLISHED BY THE AUTHORITY**

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NO. 135 QUETTA FRIDAY JULY 03, 2015

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**BALOCHISTAN PROVINCIAL ASSEMBLY SECRETARIAT.  
NOTIFICATION**

**Dated Quetta, the 3<sup>rd</sup> July, 2015.**

**No.PAB/Legis: V (17)/2015.** The Balochistan Revenue Authority Bill, 2015 (Bill No.17 of 2015), having been passed by the Provincial Assembly of Balochistan on 25<sup>th</sup> June, 2015 and assented to by the Governor, Balochistan on 3<sup>rd</sup> July, 2015 is hereby published as an Act of the Balochistan Provincial Assembly.

**THE BALOCHISTAN REVENUE AUTHORITY ACT, 2015 (ACT NO. VII of 2015).**

**AS AMENDED**

**VIDE**

**NOTIFICATION**

**Dated Quetta, the 15<sup>th</sup> January, 2019.**

**No.PAB/Legis; V (36)/2018.** The Balochistan Revenue Authority (Amendment) Bill No. 36 of 2018 having been passed by the Provincial Assembly of Balochistan on 24<sup>th</sup> December, 2018 and assented to by the Acting Governor of Balochistan, on 3<sup>rd</sup> January 2019 is hereby published as an Act of the Balochistan Provincial Assembly.

**THE BALOCHISTAN REVENUE AUTHORITY (AMENDMENT) ACT, 2019  
(ACT NO. 1 OF 2019).**

**THE BALOCHISTAN REVENUE AUTHORITY ACT, 2015 (ACT No. VII of 2015).**

**AS AMENDED  
VIDE  
NOTIFICATION**

**Dated Quetta, the 15th July, 2020.**

**No.PAB/Legis:II(01)/2020.** The Balochistan Finance Bill, 2020 (Bill No.01 of 2020) having been Passed by the Provincial Assembly of Balochistan on 29th June, 2020 was sent to the Hon'ble Governor Balochistan on the same date for assent under Article 116 of the Constitution of the Islamic Republic of Pakistan. Since the Hon'ble Governor has not assented to the Bill within the stipulated period of ten days, therefore, the same is deemed to have been assented to in terms of provisions of Article 116 of the Constitution of the Islamic Republic of Pakistan. Hence, the Balochistan Finance Bill, 2020 (Bill No.01 of 2020) is hereby published as an Act of the Provincial Assembly of Balochistan.

**THE BALOCHISTAN REVENUE AUTHORITY (AMENDMENT) ACT, 2020  
(ACT NO. 1 OF 2020).**

**THE BALOCHISTAN REVENUE AUTHORITY ACT, 2015 (ACT No. VII of 2015).**

**AS AMENDED  
VIDE  
NOTIFICATION**

**Dated Quetta, the 29<sup>th</sup> June, 2021.**

**No.PAB/Legis:V(19)/2021/4074** The Balochistan Finance Bill, 2021 (Bill No.19 of 2021), having been passed by the Provincial Assembly of Balochistan on 25<sup>th</sup> June, 2021 and assented to by the Governor Balochistan, on 29<sup>th</sup> June, 2021 is hereby published as an Act of the Balochistan Provincial Assembly.

**THE BALOCHISTAN REVENUE AUTHORITY (AMENDMENT) ACT, 2021  
(ACT NO. XXI OF 2021).**

**THE BALOCHISTAN REVENUE AUTHORITY ACT, 2015 (ACT No. VII of 2015).**  
**AS AMENDED  
VIDE**

**NOTIFICATION  
Dated Quetta, the 4th July, 2023.**

**No.PAB/Legis:V(05)/2023/19** The Balochistan Finance Bill, 2023 (Bill No. 05 of 2023), having been passed by the Provincial Assembly of Balochistan on 27<sup>th</sup> June, 2023 and assented to by the Governor Balochistan, on 4<sup>th</sup> July, 2023 is hereby published as an Act of the Balochistan Provincial Assembly.

*The*  
**Balochistan Revenue Authority Act, 2015**  
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**THE  
BALOCHISTAN PROVINCIAL ASSEMBLY SECRETARIAT.  
NOTIFICATION.  
Dated Quetta, the 3<sup>rd</sup> July, 2015.**

**No.PAB/Legis: V (17)/2015.** The Balochistan Revenue Authority Bill, 2015 (Bill No.17 of 2015), having been passed by the Provincial Assembly of Balochistan on 25<sup>th</sup> June, 2015 and assented to by the Governor, Balochistan on 3<sup>rd</sup> July, 2015 is hereby published as an Act of the Balochistan Provincial Assembly.

**THE BALOCHISTAN REVENUE AUTHORITY ACT, 2015  
(Act No. VII of 2015).**  
**AN  
ACT**

*to provide for the establishment of Balochistan Revenue Authority.*

**Preamble –** <sup>3</sup>[WHEREAS it is expedient to provide for the establishment of the Balochistan Revenue Authority and to regulate matters relating to the fiscal and related economic policies; administration, management, imposition, levy and collection of taxes, duties, cess and other levies by establishing an organization, capable of enforcing the tax system through application of modern techniques of information and developing automated system of collection and assessment of taxes, duties, cess and other levies.

AND WHEREAS it is expedient to reform and modernize, the system of taxation, to provide assistance to taxpayers, to promote compliance with fiscal laws, to establish a progressive and professionally efficient tax management organization, and to provide for ancillary matters thereto.]

It is hereby enacted as follows: -

**CHAPTER-I  
PRELIMINARY**

**1. Short Title, Extent and Commencement. --** (1) This Act shall be called the Balochistan Revenue Authority Act, 2015.

(2) It extends to <sup>1</sup>[the] whole of Balochistan <sup>2</sup>[\*\*\*].

(3) It shall come into force on and from 1<sup>st</sup> day of July, 2015.

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

(a) “**Act**” means the Balochistan Revenue Authority Act, 2015;

(b) “**Advisory Council**” means the Advisory Council of the Authority constituted under section 13 of the Act;

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1. *The word inserted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.*
2. *The words [except its tribal areas] omitted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.*
3. *Substituted by the Balochistan Finance Act, 2023 (Act No. V of 2023) dated 4th July, 2023. The substituted Preamble read as " Whereas it is expedient to reform and modernize, the system of taxation, to provide assistance to taxpayers, to promote compliance with fiscal laws, to establish a progressive and professionally efficient tax management organization, and to provide for ancillary matters thereto."*

- (c) **“Appellate Tribunal”** means the Appellate Tribunal established under the Act;
- (d) **“Authority”** means the Balochistan <sup>1</sup>[Revenue] Authority <sup>2</sup>[established under section 3 of the Act];
- (e) **“Chairperson”** means the Chairperson of the Authority <sup>3</sup>[appointed under sub-section (4) of section 3 of the Act];
- (f) **“Committee”** means a committee of the Authority <sup>4</sup>[formed under clause (s) of sub-section (2) of section 4 of the Act];
- <sup>5</sup>[(ff) **“Corruption”** means:
  - (i)** Accepting, obtaining or offering any gratification or valuable things directly or indirectly which deem to be unauthorized or illegal; or
  - (ii)** Dishonestly or fraudulently misappropriate, or indulge in embezzlement of funds including unauthorized drawl from the Authority’s Bank Account or unauthorizedly using the property or resources of the Authority including all classes of fixed assets; or
  - (iii)** Entering into plea bargain under any law for the time in force, voluntarily returning the assets or gains acquired through corruption or corrupt practices;]
- (g) **“Employee”** means a person in the employment and service of the Authority;
- (h) **“Federal Board of Revenue”** means the Federal Board of Revenue established under the Federal Board of Revenue Act, 2007 (IV of 2007);
- (i) **“Fiscal Law”** means the Law of Balochistan relating to tax, duty or charge including stamp duty, excise duty on alcoholic liquors, opium and other narcotics, land revenue, sales tax on service, taxes on agricultural income, motor vehicles, immovable property and entertainments, capital gains tax on immovable property, capital value tax, asset tax, tax on professions, trades, callings or employment <sup>6</sup>[, workers’ welfare fund, workers’ profits participation fund, infrastructure development cess] or such other law imposing any tax, levy, Cess, duty, fee, charge or surcharge as the Government may specify;
- (j) **“Government”** means Government of Balochistan;
- <sup>7</sup>[(jj) **“Government Servant”** means a person in the service of the Federal Government or in the Provincial Government;]
- <sup>8</sup>[(jjj) **“Human Resource Policy”** means the policy related to employees for the purpose of enhancing efficiency in the functioning of the Authority, which has been approved by the <sup>9</sup>[authority] from time to time;]

1. Substituted for the word **[Revenues]** by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.

2. The words inserted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.

3. The words inserted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.

4. The words inserted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.

5. The new clause **[fff]** inserted by the Balochistan Finance Act, 2020 (Act No.1 of 2020) dated 15 July, 2020, effective from 01 July, 2015.

6. The words inserted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.

7. Clause **[(jj)]** inserted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.

8. Clause **[(jjj)]** inserted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.

9. The words **[Component Authority]** substituted by the Balochistan Finance Act, 2020 (Act. No.1 of 2020) dated 15 July, 2020, effective from 01 July, 2015.

(k) “**Member**” means any person appointed as a member of the Authority <sup>1</sup>[under sub-section (4) of section 3 of the Act];

<sup>2</sup>[(kk) “**Misconduct**” means a conduct prejudicial to good order or service discipline, and includes any of the following activities:

- (i) Any action without the approval of the competent authority; or
- (ii) engage, take part, assist, aid, convince or interfere in any political activity and election other than discreetly casting vote; or
- (iii) submission of fake documents; or
- (iv) breach of contract or accepted terms and conditions by any public servant; or
- (v) conviction for an offence by a court of law’ or
- (vi) absence from duty without prior approval of leave including foreign visits whether official or un-official; or
- (vii) unauthorized or ineligible usage of assets including vehicle, equipment etc. owned by the Authority; or
- (viii) theft, fraud, misappropriation or embezzlement in connection with the Authority’s property or assets; or
- (ix) violation or deviation from the Act, rules, regulations or policy of the Authority; or
- (x) call, attempt, threat or induce for strike.]

(l) “**Person**” means-

- (i) an individual;
- (ii) a company or association of persons;
- (iii) the Federal Government;
- (iv) a Provincial Government;
- (v) a local authority or local government; and
- (vi) a foreign government, a political subdivision of a foreign government, or an international organization;

(m) “**Prescribed**” means prescribed by the rules or regulations;

(n) “**Public Account**” means the Public Account of the Province in terms of Article 118 of the Constitution of Islamic Republic of Pakistan;

<sup>3</sup>[(nn) “**Public Servant**” means a person in the service of the Authority as defined in section 24 of the Act;]

(o) “**Provincial Consolidated Fund**” means the Provincial Consolidated Fund in <sup>4</sup>[terms of] Article <sup>5</sup>[118] of the Constitution of the Islamic Republic of Pakistan;

(p) “**Regulations**” means the regulations framed under the Act; and

(q) “**Rules**” means the rules made under the Act.

1. The words inserted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.
2. The new clause [kk] inserted by the Balochistan Finance Act, 2020 (Act No.1 of 2020) dated 15 July, 2020, effective from 01 July, 2015.
3. Clause [(nn)] inserted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.
4. Substituted for the words [terms if] by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.
5. The words [188] substituted by the Balochistan Finance Act, 2020 (Act No.1 of 2020) dated 15 July, 2020, effective from 01 July, 2015.

**CHAPTER-II**  
**BALOCHISTAN REVENUE AUTHORITY**

**3. The Authority.** -- (1) The Government shall, by notification, establish an Authority to be called the Balochistan Revenue Authority.

(2) The Authority shall be a body corporate, having perpetual succession and a common seal, with power to enter into agreements, acquire, hold, manage and, subject to sub-section (3), dispose of property and to sue and be sued in its name.

(3) The Authority shall not dispose of any immovable property except with the prior approval of the Government and through competitive bidding.

<sup>8</sup>[(3A) The Authority shall exercise all powers and functions assigned to it under this Act and the rules made thereunder.]

(4) The Authority shall consist of the Chairperson and not less than four members, including a Tax Operations Member, an Audit Member, an Information Technology Member, and a Human Resource Member. The Chairperson and Members shall be appointed by a Government Committee. The Committee shall comprise of the Chief Secretary, Secretary Finance, Secretary Services and General Administration Department, for the Chairperson and include the Chairperson for appointment of the Members. These vacancies shall be filled through vacancy announcement and based on open competition. The appointments shall be made in such manner and on such terms and conditions as may be prescribed, including performance-based market salaries 1[or salaries as fixed by the Government]. 2[The Chairperson and Members] shall be appointed for a period of three years and shall be eligible for re-appointment for a similar term 3[, in accordance with the same procedure, as stated in this sub-section]

<sup>9</sup>[\*\*\*]

(5) No person shall be appointed as the Chairperson <sup>4</sup>[through open competition]<sup>5</sup>[\*\*\*] unless he/she possesses: -

- (a) has at least a master's or equivalent degree in Economics, Political Science, Law, Public Administration, Accounting or Public Financial Management from a University or Institution duly recognized by Higher Education Commission (HEC);
- (b) has at least <sup>6</sup>[twenty] years of experience in the relevant field, including five years of experience in tax administration, financial management, accounting, auditing at a senior position;
- (c) is not more than sixty-five years of age on the date of appointment; and
- (d) possesses such other qualifications which the Government may prescribe.

<sup>7</sup>[\*\*\*]

1. *The words inserted by the Balochistan Finance Act, 2020 (Act No.1 of 2020) dated 15 July, 2020, effective from 01 July 2015.*
2. *The words inserted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015*
3. *The words inserted by the Balochistan Finance Act, 2020 (Act No.1 of 2020) dated 15 July, 2020, effective from 01 July 2015.*
4. *The words inserted by the Balochistan Finance Act, 2020 (Act No.1 of 2020) dated 15 July, 2020, effective from 01 July 2015.*
5. *The comma [,] and sign with bracket [(i)] omitted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.*
6. *The word [twenty five] substituted by the Balochistan Finance Act, 2020 (Act No.1 of 2020) dated 15 July 2020, effective from 01 July 2015.*
7. *Clause with sign and bracket [(ii)] omitted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015. The omitted clause (ii) reads as follows:*

***(ii)** The Chairperson shall be appointed for a period of three years and shall be eligible for re-appointment for a similar term, provided that there shall be no further re-appointment of such person on expiry of second term. ”*

8. *The sub-section 3(A) inserted by the Balochistan Finance Act, 2023 (Act No. V of 2023) dated 14<sup>th</sup> July, 2023.*

9. *The sub-section 4 proviso omitted by the Balochsitan Finance Act, 2023 (Act No. V of 2023) dated 4<sup>th</sup> July, 2023. The omitted sub-section 4 proviso reads as follows: “Provided that there shall be no further re-appointment of such person on expiry of second term.”*

<sup>5</sup>[(5A) The Government or the Chief Minister, Balochistan may delegate any of its/his powers to the Chairperson on such terms and conditions as the Government or the Chief Minister may determine.]

<sup>1</sup>[(6)] The qualifications, experience and other requirements for appointment as Members 2[appointed through open competition] 3[\*\*\*] would amongst other include-

- A Pakistani citizen;
- Have Balochistan domicile;
- Physically and mentally fit;
- Has a master's degree or its equivalent;
- At least <sup>4</sup>[fifteen] years of experience;
- Is at least forty years old and at most sixty-five years old during the year of selection;
- Is competent, honest, has a high moral integrity, and is of good repute;
- Is not a caretaker of a political party;
- Relinquishes all other offices while being a member of the Authority; and
- Does not pursue his/her profession while a member of the Authority.

<sup>6</sup>[(6A) The Tax Operations Member shall have following additional qualifications and experience:

- (a) Master degree or equivalent. in Taxation, Law, Economics, General/ Business Administration, Accountancy, Finance, Mathematics;
- (b) has at least ten years of experience in the relevant field, five years of shall be at a senior position;

(6B) The Audit Member shall have following additional qualifications and experience:

- (a) Master degree or equivalent. in Taxation, Law, Economics, General/ Business Administration, Accountancy, Mathematics, Corporate Finance;
- (b) has at least ten years of experience in the relevant field, five years of shall be at a senior position in a Chartered Accountant Firm or in a Public Sector/Government Organization;

(6C) The Information Technology Member shall have following additional qualifications and experience:

- (a) Master degree or equivalent Computer Science, Information Technology, Database Administration, Network Administration, Software Development or Software Engineering or Software Designing;
- (b) has at least ten years of experience in the relevant field, five years of shall be at a senior position;]

1. Clause [(iii)] renumbered as sub-section [(6)] by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.

2. The words inserted by the Balochistan Finance Act, 2020 (Act No.1 of 2020) dated July 15, 2020 effective from 01 July, 2015.

3. The words [shall be such as may be prescribed by the Government and] omitted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015

4. The words [twenty] substituted by the Balochistan Finance Act, 2020 (Act No.1 of 2020) dated July 15, 2020 effective from 01 July, 2015.

5. The sub-section (5A) inserted by the Balochistan Finance Act, 2023 (Act No. V of 2023) dated 14<sup>th</sup> July, 2023.

6. The sub-section (6A), (6B) and (6C) inserted by the Balochistan Finance Act, 2023 (Act No. V of 2023) dated 4<sup>th</sup> July, 2023.

<sup>5</sup>[(6D) The Human Resource Member shall have following additional qualifications and experience:

- (a) Master degree or equivalent in Public Administration, Business Administration, Human Resource Management or Human Resource Development, Finance, Economics;
- (b) has at least ten years of experience in the relevant field, five years of shall be at a senior position;]

<sup>1</sup>[(7)] <sup>2,3</sup>[Notwithstanding anything contained in this section, the Chief Minister may, appoint a suitable civil servant of BPS-20 or above of the Government of Balochistan by transfer/posting basis as Chairperson, for a period of three years and shall be eligible for <sup>7</sup>[extension by the Chief Minister, Balochistan, subject to satisfactory performance during first term] for a similar term, against the consideration as may be specified in Authority's pay structure or as fixed by the Advisory Council. However, if the office of any Member is vacant, the Chief Minister Balochistan by transfer/posting basis as Member against the consideration as may be specified in Authority's pay structure or as fixed by the Advisory Council and subject to relevant qualification and experience.]

<sup>4</sup>[(8) Notwithstanding anything contained in this Act or the rules or regulations made thereunder, the Government Committee, with the approval of Chief Minister, may initiate an inquiry and thereafter on its basis, it may terminate the contract of the Chairperson or of any Member with other penalties as may be prescribed if, such contractual employee, is involved in any corruption or any subversive activity, or involved in any misconduct under the Act or the rules or regulations made thereunder.]

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1. Clause [iv] renumbered as sub-section [(7)] by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. I of 2019) dated January 15, 2019 effective from July 01, 2015.
2. Clause [7] substituted by the Balochistan Finance Act, 2020 (Act. No I of 2020) dated 15 July, 2020 effective from 01 July, 2015. The substituted section reads as follows:

*"If the office of the Chairperson is vacant or he is absent or is unable to perform the functions of the Chairperson owing to any cause, the senior most Member, as designated by Government, shall perform the functions of the Chairperson provided that the Government shall fill in the vacant post of Chairperson and Members within two months".*

3. Clause [7] substituted by the Balochistan Finance Act, 2021 (Act. No XXI of 2021) dated 29<sup>th</sup> June, 2021. The substituted section reads as follows:

*"If office of the Chairperson or of any Member is vacant owing to any cause, the Chief Minister may, on the recommendations of the Government Committee, appoint a suitable officer of BPS-20 or above of the Government of Balochistan on transfer / posting basis for a temporary period but not exceeding one year, as Chairperson or Member as per Authority's pay structure and subject to relevant qualification and experience.*

*Provided that the Government shall fill in the vacant post of Chairperson or of any Member, as the case may be, within a reasonable period but not exceeding one year.*

*Provided further that, in case of deputation, the Government Committee, may appoint a suitable officer of BPS-20 or above of the Government of Balochistan on deputation basis for a period of three years and shall be eligible for re-appointment for a similar term, as Chairperson or Member as per Authority's pay structure and subject to relevant qualification and experience."*

4. New Clause [8] inserted by the Balochistan Finance Act, 2020 (Act No. I of 2020) dated July 15, 2020 effective from 01 July, 2015.
5. The sub-section (6D) inserted by the Balochistan Finance Act, 2023 (Act No. V of 2023) dated 4<sup>th</sup> July, 2023.
6. The word "re-appointment" replaced by the Balochistan Finance Act, 2023 (Act No. V of 2023) dated 4<sup>th</sup> July, 2023.

**4. Powers and Functions of the Authority.** -- (1) The Authority shall exercise such powers and perform such functions as are necessary to achieve the purposes of this Act.

(2) Without prejudice to the generality of the powers mentioned in sub-section (1), the Authority shall have powers to: -

- (a) administer and collect such taxes, duties, cesses and other levies as are assigned to the Authority under a fiscal law;
- (b) implement, with the approval of the Government, the tax administration reforms;
- (c) promote voluntary tax compliance;
- (d) implement comprehensive policies and <sup>1</sup>[programmes] for education and facilitation of taxpayers, stakeholders and employees to improve the quality of the performance of the Authority as a service-oriented entity;
- (e) adopt modern effective tax administration methods, information technology <sup>7</sup>[,including POS,] systems and policies to consolidate assessments, improve processes, organize registration of taxpayers, widen the tax base, and make departmental remedies more efficient including enforcement of, or reduction or remission in duty, penalty <sup>2</sup>[, default surcharge] or tax, in accordance with the relevant fiscal law;
- (f) improve productivity through a comprehensive and effective human resource strategy;
- (g) identify and select in a transparent manner, qualified work force on such terms and conditions and in such manner as may be prescribed;
- (h) grant <sup>3</sup>[, with the approval of Advisory Council,] such performance based additional allowances or incentives <sup>4</sup>[, bonuses] and rewards to the employees <sup>5</sup>[\*\*\*] of the Authority as may be prescribed;
- (i) take appropriate measures including internal controls to combat corruption in the organizations under the Authority and to provide checks to ensure that the integrity of the employees is <sup>6</sup>[verified] periodically through applicable procedures and the said verification shall constitute one of the criteria for purposes of grant of incentives and consideration for promotion;

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1. *Substituted for the word [programmers] by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.*
2. *Comma and words inserted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.*
3. *The Comma and words inserted by the Balochistan Finance Act, 2020 (Act No.1 of 2020) dated 15 July, 2020, effective from 01 July, 2015.*
4. *Comma and words inserted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.*
5. *The words [and members] omitted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.*
6. *The word [defied] substituted by the Balochistan Finance Act, 2020 dated 15 July, 2020, effective from July 01, 2015.*
7. *The expression inserted by the Balochistan Finance Act, 2023 (Act No. V of 2023) dated 4<sup>th</sup> July, 2023.*

- (j) direct or advise, where necessary, investigation or inquiry into suspected duty or tax evasion and tax or commercial fraud;
- (k) introduce and maintain a system of accountability of performance, competence and conduct of the employees;
- (l) implement the mandate and provisions of a fiscal law if so authorized by such law;
- (m) establish, with the approval of the Government, a foundation for the welfare of the present and retired employees and their families, and for creating, establishing, organizing and assisting them in the social and cultural facilities;
- (n) frame regulations, policies, <sup>1</sup>[programmes], strategies in order to carry out the purposes of the Act;
- (o) set up mechanism and processes for remedying the grievances and complaints of the taxpayers;
- (p) develop a website and adopt, in the prescribed manner, electronic communication in respect of all taxation matters such as e-filing, e-payment, e-notice, e-notification, digital imaging, protocols or agreements;
- (q) practice transparency and public participation as a norm for all its processes and policies;
- (r) <sup>2</sup>[\*\*\*]
- (s) <sup>3</sup>[form] a committee and assign or delegate functions to the committee; <sup>4</sup>[\*\*\*]
- (t) perform such other functions as may be prescribed or are incidental to the above functions or assigned by the Government <sup>5</sup>[;]

- <sup>6</sup> [(u) to carry out any other functions, activities and acts, etc., as decided and determined by the Authority; and
- (v) establish <sup>7</sup>[, with the approval of Advisory Council,] such offices, regional offices or field formations as deemed necessary for the effective functioning of the Authority.]

(3) Subject to the provisions of this Act and the relevant fiscal law, the Authority may, where appropriate, issue notifications, circulars and instructions for the enforcement of the provisions of the Act or any other fiscal law administered by the Authority.

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- 1. Substituted for the word *[programmers]* by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.
- 2. Clause *[r]* omitted by the Balochistan Finance Act, 2020 (Act No.1 of 2020) dated 15 July, 2020 effective from 01 July, 2015. The omitted clause reads as follows:

- “(r) review the existing fiscal laws and suggest improvements, if necessary.”
- 3. Substituted for the word *[from]* by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.
- 4. The word *[and]* omitted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.
- 5. Substituted for full stop *[.]* by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.
- 6. Clauses *[(u) & (v)]* inserted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.
- 7. The words inserted by the Balochistan Finance Act, 2020 (Act No.1 of 2020) dated 15 July, 2020 effective from 01 July, 2015.

**5. Human Resource Management.** -- (1) The Authority may, in respect of employees: -

- (a) develop and implement human resource management policies <sup>5</sup>[and strategies and introduce tax reforms];
- <sup>1</sup>[(b) assess and identify, for the approval of <sup>6</sup>[the Chief Minister Balochistan], creation or abolition or re-designation of posts, and prepare internal job posting regime against the posts so approved by the <sup>7</sup>[the Chief Minister Balochistan];]
- (c) lay down qualifications and criteria for the posting of employees against specialized or available posts;
- (d) implement a transparent and objective evaluation process to determine that an employee is qualified for posting against a specialized or available post;
- (e) make assessment of integrity and proficiency of the employees for purposes of evaluation, posting, promotion, transfer or other incidental matters;
- (f) transfer, select or post any employee against any post on the basis of transparent criteria of selection in any entity administered by the Authority;
- (g) take action, issue orders, regulations, guidelines code of conduct to achieve the purposes of this Act;
- (h) appoint<sup>2</sup>[, with the approval of advisory council,] with or without remuneration, such advisers, <sup>3</sup>[officers and staff], consultants, experts, interns, liaison officers and other staff as may be prescribed;
- <sup>4</sup>[(hh) appoint, on the Authority's pay structure, an employee of the Government of Balochistan through deputation as advisor, consultant, expert, commissioner or additional/deputy commissioner subject to his relevant qualification in Accountancy, Commerce, Finance or Law and having an experience, of at-least ten years, in tax or audit or law;]

1. *Clause [b] substituted by the Balochistan Finance Act, 2020 (Act No.1 of 2020) dated 15 July, 2020 effective from July 01, 2015. The substituted clause reads as follows:*

*“(b) assess, identify, create, increase, decrease or designate or re-designate posts and prepare and execute the internal job posting regime;”*

2. *The words inserted by the Balochistan Finance Act, 2020 (Act No.1 of 2020) dated 15 July 2020, effective from 01 July, 2015.*
3. *Substituted for the word [commissioners] by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.*
4. *The new clause [hh] inserted by the Balochistan Finance Act, 2020 (Act No.1 of 2020) dated 15 July, 2020 effective from 01 July 2015.*
5. *The expression inserted by the Balochistan Finance Act, 2023 (Act No. V of 2023) dated 4<sup>th</sup> July, 2023.*
6. *The words “advisory council” substituted by the Balochistan Finance Act, 2023 (Act No. V of 2023) dated 4<sup>th</sup> July, 2023.*
7. *The words “advisory council” substituted by the Balochistan Finance Act, 2023 (Act No. V of 2023) dated 4<sup>th</sup> July, 2023.*

- (i) fix,<sup>3</sup>[\*\*\*], an honorarium or remuneration for the services rendered by advisers, consultants, experts, fellows, interns, officers and staff of the Authority, liaison officers and other staff engaged by the Authority; and
- (j) impart the requisite training to its employees for purposes of better tax administration.

(2) Notwithstanding anything contained in this Act, an appointment of a person to a post in the Authority shall not confer any right on such person to continue to serve in the said post.

<sup>2</sup>[(3) Notwithstanding anything contained in this Act or any other law, rules or judgement of any court, the <sup>4</sup>[Chief Minister] shall be competent to re-designate or regularize employees of the Authority working on contract or temporary basis, in basic pay scale 1 to 20 through its selection committee, to be notified, and further the Government shall not be required to refer such employees to and consult the Balochistan Public Service Commission for making such appointments, or on matters relating to qualifications for such appointments and methods of their recruitment.]

**6. Integrity Management System.** -- The Authority shall develop and implement a robust Integrity Management System having the following features: -

- (1) A separate, independent Integrity Management Cell headed by senior officer shall chalk out a comprehensive code of conduct for the employees.
- (2) The Cell shall spearhead an Integrity Management Framework with zero tolerance for the corrupt practices in all entities of the Authority.
- (3) Automated system shall be developed to trail all transactions to pinpoint use of discretion by employees for subsequent investigation if needed.
- (4) Code of conduct shall spell out standards of behavior of all employees.
- (5) An online web-based complaint registration system as well as dedicated phone lines shall be maintained to receive complaints from aggrieved taxpayers and other stakeholders.

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- 1. *Substituted for the words [as may be prescribed under section 32 of the Act] by the Balochistan Finance Act, 2020 (Act No.1 of 2020) dated July 15, 2020 effective from July 01, 2015.*
- 2. *Sub-section [(3)] substituted by the Balochistan Finance Act, 2020 (Act No. 1 of 2020) dated July 15, 2020 effective from July 01, 2015. The substituted section reads as follows:*

*“(3) Notwithstanding anything contained in this Act or any other law, rules or judgment of any court, the Authority shall be competent to re-designate or regularize its employees working on contract or temporary basis, in basic pay scale 1 to 20, through a Selection Committee to be notified by Government or, as the case may be, the Authority, and Government or Authority shall not be required to refer such employees to and consult the Balochistan Public Service Commission for making such appointments or on matters relating to qualifications for such appointments and methods of their recruitment.”*

- 3. *The phrase “[with the approval of the Advisory Council]” omitted by the Balochistan Finance Act, 2023 (Act No. V of 2023) dated 4<sup>th</sup> July, 2023.*
- 4. *The word “Government” substituted by the Balochistan Finance Act, 2023 (Act No. V of 2023) dated 4<sup>th</sup> July, 2023.*

**7. Meetings.** -- (1) The Authority shall meet at least once in a month, but the Chairperson may, at any time, call a meeting of the Authority.

(2) The Authority shall conduct its meetings, take decisions and keep record of the proceedings of the meetings in such manner as may be prescribed, and until so prescribed as may be determined by the Authority.

**8. Ex-Officio Status of Secretary.** -- A Chairman BRA shall have the Status of Secretary, Government of Balochistan.

**9. Validity of Proceedings.** -- No act, proceeding, decision or order of the Authority or a committee of the Authority shall be invalid by reason only of the existence of vacancy or any defect in the constitution of the Authority or a committee.

**10. Data bank.** -- (1) The Authority shall create and maintain a data bank containing <sup>1</sup>[database of taxpayers and] information from third parties necessary to achieve the purposes of this Act.

(2) The Authority shall use the data, amongst other things, to increase the taxpayers' base, ensure accuracy of information, financial analysis and to evaluate the performance of the employees.

(3) The Authority may share its data with, or request for data from, the Government or any of its statutory body, law enforcement entity or utility company, stock exchange, State Bank of Pakistan, banks, financial institutions or other organizations including any ministry, body or authority of the Federal Government or of any other Province.

**11. Properties and Assets to Vest in the Authority.** -- (1) All properties, assets and records transferred to, or purchased or acquired by, the Authority and all intellectual property rights arising from technical or professional reports, analysis, or system, written, prepared or developed by the employees of the Authority or procured by the Authority shall vest in the Authority and shall be the property of the Authority.

(2) The Authority may create its own logo, insignia, stationery, forms, returns, challans and online communication mechanism.

**12. Authority May Impose any Fee or Charges.** -- The Authority may, with the approval of the Government, levy any fee or charges for provision of additional or enhanced facilities to the taxpayers, or may direct reimbursement of such cost or expense as is incurred by the Authority on that account.

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1. The words inserted by the Balochistan Finance Act, 2022 (Act No. V of 2023) dated 4<sup>th</sup> July, 2023.

### **CHAPTER-III**

### **ADVISORY COUNCIL**

**13. Advisory Council.** -- (1) There shall be an Advisory Council of the Authority consisting of the following: -

- (a) Chief Minister; Chairman
- <sup>1</sup>[(b) Minister Finance; Member]
- <sup>2</sup>[(c) Chief Secretary of the Government; Member]
- (d) Secretary to the Government, Finance Department; Member
- (e) Senior Member Board of Revenue; Member
- (f) Secretary to the Government, Excise and Taxation; Member
- (g) Chairperson of BRA; <sup>3</sup>[Member and Secretary]
- <sup>4</sup>[(h) Six private members to be nominated by the Government, on the recommendations of the administrative department of the Authority, from amongst the eminent Economists, Tax Experts, Bankers, Chartered Certified Accountants or Chartered Accountants, representatives of Chambers of Commerce and Industry or civil society organizations, at a minimum comprising of, an Economist with a PhD in Economics from any HEC recognized university, a Chartered or Chartered Certified Accountant with fifteen years of experience, a Lawyer who has LLM degree with a minimum of ten years of Tax experience, and a tax expert with ten years of experience; Member; and
- (i) any other member co-opted by the Authority.

(2) The Advisory Council shall be an advisory body of the Authority and shall <sup>5</sup>[advise] to the Authority appropriate recommendations and guidelines pertaining to policy, planning, reforms, budget and any other matter referred to it by the <sup>6</sup>[Authority].

(3) The Chief Minister and, in <sup>7</sup>[his] absence the <sup>8</sup>[Minister Finance], shall be the Convener of the Advisory Council.

(4) The Advisory Council shall perform its functions in such manner as may be prescribed.

(5) The policies formulated by the Council shall be binding upon the Authority.

1. Substituted for the words **[Chief Secretary of the Government; Member]** by the Balochistan Finance Act, 2020 (Act No.1 of 2020) dated 15 July, 2020 effective from 01 July, 2015.
2. Substituted for the words **[Minister Finance; Member]** by the Balochistan Finance Act, 2020 (Act No.1 of 2020) dated 15 July, 2020 effective from 01 July, 2015.
3. Substituted for the word **[Secretary]** by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.
4. Clause **[h]** substituted by the Balochistan Finance Act, 2020 (Act No. 1 of 2020) dated 15 July, 2020 effective from 01 July, 2015. The substituted clause reads as follows:

"Six private members to be nominated by the Government from amongst the eminent economists, tax experts, bankers, chartered accountants, representatives of Chambers of Commerce and Industry or civil society organizations, at a minimum comprising of, an Economist with a PhD in Economics from an international university, a certified Chartered Accountant with fifteen years of experience, a Lawyer who is a Barrister or has LLM degree with a minimum of fifteen years of Corporate Tax experience, and a tax official of the Federal Board of Revenue, serving or retired, who is in Grade 21 or above from Balochistan; Member; and"

5. Substituted for the words **[propose]** by the Balochistan Finance Act, 2020 (Act No.1 of 2020) dated 15 July, 2020 effective from 01 July 2015.
6. Substituted for the words **[Government]** by the Balochistan Finance Act, 2020 (Act No.1 of 2020) dated 15 July, 2020 effective from 01 July, 2015.
7. Substituted for the word **[this]** by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.
8. Substituted for the words **[Chief Secretary]** by the Balochistan Finance Act, 2020 (Act No.1 of 2020) dated 15 July, 2020 effective from 01 July, 2015.

(6) <sup>1</sup>[The Council shall meet at least once every six months or as and when required by the Authority or the Government.]

(7) <sup>2</sup>[The private members shall be nominated for a period of two years and shall be eligible for further nomination for a similar term, as the Government may deem appropriate.]

## CHAPTER-IV

### ADMINISTRATION OF TAXES

**14.** <sup>3</sup>[\*\*\*]

**15.** <sup>4</sup>[\*\*\*]

1. *Clause [6] substituted by the Balochistan Finance Act, 2020 (Act No. 1 of 2020) dated 15 July, 2020 effective from 01 July, 2015. The substituted clause reads as follows*

*“The Council shall meet at least once every six months.”*

2. *Substituted for the words [The Council shall perform its functions in such manner as may be prescribed] by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.*

3. *Section 14 omitted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019. The omitted section 14 reads as follows:*

**“Registration of Tax Payers.** -- A person registered or to be registered, licensed or to be licensed under the relevant fiscal law administered by the Authority, shall be deemed to be validly registered for purpose of this Act or relevant fiscal laws administered by the Authority.”

4. *Section 15 omitted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019. The omitted section 15 reads as follows:*

**“Assessment, Collection and Returns of Taxes.** --(1) Where necessary, the Government may declare separate assessment, billing and collecting branches in the Authority for purposes of administration of the taxes as are assigned to the Authority.

(2) Subject to the provisions of the relevant fiscal law, the Authority shall follow such procedure and manner for purposes of assessment, billing, collection and filing of returns of the taxes as the Government may prescribe.

(3) The Authority shall in the prescribed manner, deposit all the proceeds of the taxes in the provincial Consolidated Fund or the Public Account.”

## CHAPTER-V

### FINANCIAL PROVISIONS

**16. Fund.** -- (1) There shall be established a Fund to be known as, "the Balochistan Revenue Authority Fund" which shall <sup>1</sup>[\*\*\*] be autonomous and utilized to meet the expenses including the payment of salaries and other remuneration to the staff and be administered and controlled by the Authority.

(2) The Fund shall consist of-

- (a) budgetary releases from the Government;
- (b) grants made by the Government, the Federal Government or any other authority or Agency;
- (c) fee and charges collected, and profits earned by the Authority; and
- (d) income from any other source.

**17. Budget and Accounts.** -- (1) The Authority shall, before the commencement of a financial year, prepare a statement of the estimated receipts and expenditure of the Authority for the financial year in the prescribed manner and submit it to the <sup>2</sup>[Finance Department Government of Balochistan] for consideration and approval.

(2) The Authority shall maintain proper accounts and other records relating to its financial affairs including its income and expenditure and its assets and liabilities in such form and manner as may be prescribed.

(3) As soon as may be, after the end of each financial year, the Authority, in the manner prescribed, shall cause to be prepared for that financial year statements of account of the Authority, which shall include a balance-sheet and an account of income and expenditure.

(4) The Authority may open and maintain its accounts at such scheduled banks as it may determine.

**18. Audit.** -- (1) The Auditor General of Pakistan or such other authority as the Provincial Government may appoint in this behalf shall annually audit the accounts of the Authority.

(2) The Government, in addition to the audit under sub-section (1), may cause the annual account of the Authority audited, in the prescribed manner, by a Chartered Accountant or a firm of Chartered Accountants.

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- 1. *The words [which shall] being duplicate omitted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.*
- 2. *The word "Government" substituted by the Balochistan Finance Act, 2023 (Act No. V of 2023) dated 4<sup>th</sup> July, 2023.*

## CHAPTER-VI

### MISCELLANEOUS

**19. Staff.** -- (1) The Authority may employ such persons as may be necessary for the efficient performance of its functions in such manner and on such terms and conditions as may be prescribed.

(2) The employees of the Authority shall hold office during the pleasure of the Authority and shall be liable to such disciplinary action as may be prescribed.

(3) The Authority may, in the manner prescribed, absorb in its service an employee who is on deputation with the Authority, subject to prior approval of the Government or the employer and consent of the employee.

(4) The terms and conditions of service of an employee, on absorption, shall not be less favorable than those admissible to such employee immediately before his absorption in the service of the Authority.

**20. Delegation by the Government.** -- (1) The Government may delegate any of its powers to the Authority on such terms and conditions as the Government may determine.

(2) The Government may, by notification, assign or delegate to the Authority any powers or functions under any fiscal law.

**21. Directions from the Government.** -- The Government may, from time to time give such general or specific directions to the Authority as may be necessary for the efficient performance of its functions and achieving the objectives of the Act and the Authority shall implement such directions.

**22. Delegation <sup>1</sup>[of Powers and Functions] by the Authority.** – <sup>2,3</sup>[\*\*\*] The Authority may, with the concurrence of the Government, delegate any of its functions and powers to any department, agency or employee of the Government.

<sup>4,5</sup>[(2) \*\*\*]

1. *The words inserted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.*
2. *Brackets and figure [(1)] inserted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.*
3. *Bracket and figure [(1)] omitted by the Balochistan Finance Act, 2020 (Act No 1 of 2020) dated 15 July, 2020 effective from 01 July 2015.*
4. *Sub-section [(2)] added by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.*
5. *Sub-section [(2)] omitted by the Balochistan Finance Act, 2020 (Act No.1 of 2020) dated 15 July, 2020 effective from 01 July, 2015. The omitted sub-section reads as follows:*

*“The Authority may, subject to such conditions as it deem necessary, delegate any of its functions and powers to the Chairperson.”*

**23. Annual report.** -- (1) The Authority shall, within <sup>2</sup>[four] months of the close of a financial year, submit to the Government an annual report <sup>3</sup>[whether audited or not].

(2) The report shall consist of: -

- (a) the statement of accounts;
- (b) a comprehensive statement of the work, activities and performance of the Authority during the preceding financial year; and
- (c) such other matters as may be prescribed and as the Authority may consider appropriate.

(3) The Government <sup>4</sup>[\*\*\*], within two months of receiving the report from the Authority, shall give notice for laying the report in the Provincial Assembly of the Balochistan, and shall lay the report before the Assembly in its first available session.

**24. Public Servants.** -- The Chairperson <sup>5</sup>[\*\*\*], members, officers, employees and other persons authorized to perform or exercise any function or power under this Act or render services to the Authority as agents, advisors or consultants shall be deemed to be public servants within the meanings of section 21 of the Pakistan Penal Code 1860 (XLV of 1860).

**25. Indemnity.** -- (1) No prosecution, suit or other legal proceeding shall lie against the Authority, Appellate Tribunal, Chairperson, members, officers and other employees of the Authority or of the Appellate Tribunal for anything done in good faith for carrying out the purposes of the Act, rules or regulations.

(2) No Government department or agency shall initiate any enquiry or investigation against the official conduct of any of the employees of the Authority without prior approval of the Authority.

**26. Representation <sup>1</sup>[to the Chairperson].** -- (1) Any person aggrieved by any action or decision taken for the enforcement of the relevant fiscal law or by any act of maladministration, corruption and misconduct by any employee of the Authority or by any unnecessary delay or hardship caused due to any administrative process may file a representation to the Chairperson.

(2) The Chairperson or any other officer designated by the Chairperson shall, after affording an opportunity of hearing to both the parties, make such order as may be necessary and inform the applicant accordingly.

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- 1. *The words inserted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.*
- 2. *The word “three” substituted by the Balochistan Finance Act, 2023 (Act, No V of 2023) dated 4<sup>th</sup> July, 2023.*
- 3. *The expression inserted by the Balochistan Finance Act, 2023 ((Act, No V of 2023) dated 4<sup>th</sup> July, 2023.*
- 4. *The word “shall” omitted by the Balochistan Finance Act, 2023 ((Act, No V of 2023) dated 4<sup>th</sup> July, 2023.*
- 5. *The comma and word “, Secretary” omitted by the Balochistan Finance Act, 2023 ((Act, No V of 2023) dated 4<sup>th</sup> July, 2023.*

(3) Pending final action or order on the representation, the Chairperson may stay further proceedings in the matter at any subordinate level.

**27. Power to Conduct Surveys.** -- The Authority may conduct or cause to be conducted such surveys as it may deem necessary to broaden the tax-base and to widen tax coverage under any fiscal law <sup>7</sup>[and for such purposes the Authority may hire as many tax surveyors as required, for a period of not more than six months, on remuneration as deemed appropriate by the Authority, to undertake the task efficiently and successfully.]

**28. Assistance to the Authority.** – All department, agencies, organizations, entities, formations and bodies of the Government shall, on request, be under obligation to extend necessary and due cooperation and assistance to the Authority in the performance of its functions under this Act, rules or regulations.

**29. Directorates.** -- (1) The Authority may, with the approval of the Government, establish such directorates for such <sup>1</sup>[tax-related] specialized functions like intelligence and investigation, internal audit and inspection, or training and research as may be necessary.

(2) The Authority shall assign and regulate the powers and functions of the said directorates in such manner as it may deem proper.

**30. Act to Override Other Laws.** -- The provisions of this Act shall have effect notwithstanding anything to the contrary contained in any other law.

**31. Rules.** -- The Authority may <sup>2</sup>[, with the] approval of the Government, <sup>3</sup>[and] by notification <sup>4</sup>[in the official Gazette], make rules to carry out the purposes of the provisions of this Act.

**32. Regulations.** – <sup>5</sup>[...] Subject to this Act and the rules, the Authority may frame regulations for giving effect to the provisions of the Act.

<sup>6</sup>[\*\*\*]

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1. *The words [tax-relator] substituted by the Balochistan Finance Act, 2020 (Act No.1 of 2020) dated 15 July 2020, effective from 01 July, 2015.*
2. *The comma and words inserted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 1<sup>st</sup>, 2015.*
3. *Substituted for the word and comma [may,] by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.*
4. *The words inserted by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.*
5. *The Brackets and Figure [(1)] omitted by the Finance Act, 2020 (Act No. 1 of 2020) dated 15 July, 2020, effective from 01 July, 2015.*
6. *Sub-section [(2)] omitted by the Finance Act, 2020 (Act No. 1 of 2020) dated 15 July, 2020, effective from 01 July, 2015. The omitted sub-section reads as follows:*

“(2) Without prejudice to the foregoing powers, such regulations may provide for appointment of its officers, staff, employees and other persons, terms and conditions of their service and performance of functions by the Authority.”
7. *The phrase inserted by the Balochistan Finance Act, 2023 (Act No. V of 2023) dated 4<sup>th</sup> July, 2023.*

**33. Removal of Difficulties.** -- If any difficulty arises in giving effect to or applying the provisions of this Act, rules or regulations, the Government may make such order, not inconsistent with the Act or the rules and regulations, as may be necessary to remove the difficulty.

**<sup>1</sup>[34. Validation.]** — Notwithstanding any omission, discrepancy or defect in the establishment or composition of the Authority or anything to the contrary contained in this Act or the Balochistan Sales Tax on Services Act, 2015 (Act No. VI of 2015), or the rules made thereunder-

- (a) any action of the Chairperson on behalf of the Authority or anything to the contrary contained in any decree, judgment or order of any court, the sales tax or any other amount levied, charged, assessed, adjudged, collected, realized or recovered by the functionaries of the Authority from any person shall be deemed to have been validly levied, charged, assessed, adjudged, collected, realized or recovered under this Act; and

**<sup>2</sup>[(b) \*\*\*]**

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- 1. *Section 34 added by the Balochistan Revenue Authority (Amendment) Act, 2019 (Act No. 1 of 2019) dated January 15, 2019 effective from July 01, 2015.*
- 2. *Clause [b] omitted by the Balochistan Finance Act, 2020 (Act No. 1 of 2020) dated 15 July, 2020 effective from 01 July, 2015. The omitted clause reads as follows:*

*“(b) any action taken by the Chairperson till the establishment or constitution of the Authority under section 3 of the Act shall be deemed to be the action taken by the Authority.”*

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