

3	Exceeding Rs. 10 million up to Rs. 25 million.	0.20 %	0.40 %
4	Exceeding Rs. 25 million.	0.40%	0.50 %

]

Amendment in Balochistan Excise Regulations, 1915.

8.

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

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

9.

An Act

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

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

It is hereby enacted as follows: -

- (1) (a) **Short title, extent and commencement.** – (1) This Act may be called, “The Balochistan Professions, Trades, Callings and Employment Tax Act, 2026”.
- (b) It shall extend to the province of Balochistan.
- (c) It shall come into force on and from the first day of July 2026.
- (2) **Definitions:** In this Act, unless the context otherwise requires, the following expressions shall have the meanings hereby respectively assigned to them:
- (a) **“Act”** means The Balochistan Professions, Trades, Callings and Employment Tax Act, 2026;
- (b) **“Authority”** means the Balochistan Revenue Authority established under the Balochistan Revenue Authority Act, 2015 (Act No VII of 2015) which shall be responsible for the administration, implementation, and enforcement of this Act;
- (c) **“Department”** means the Finance Department, Government of Balochistan;
- (d) **“Financial Year”** means the financial year commencing from the 1st July and ending on the 30th June of every year;
- (e) **“Form”** means forms prescribed by rules made under this Act;
- (f) **“Government”** means the Government of Balochistan;
- (g) **“Person”** means any person, class of persons, association of persons, company, corporate body or any other commercial establishment;
- (h) **“Prescribed”** means as prescribed by rules made under this Act;

- (i) **“Schedule”** means the Schedule appended to this Act; and
 - (j) **“Tax”** means the tax payable under this Act.
- (3) **Tax on persons engaged in professions, trades, callings or employments. –**
- (1) There shall be charged, levied and collected, on the categories mentioned in the Schedule to this Act comprising different professions, trades, callings or employments wholly or partly in the Province of Balochistan; a tax for each financial year at the rates specified in column 3 of the Schedule.
 - (2) If a person is engaged in more than one profession, trade, calling or employment he shall pay the tax in respect of each of such profession, trade, calling or employment.
- (4) **Registration, Collection, Jurisdiction and Assessment by Authority. –**
- (1) Every person engaged in any taxable professions, trades, callings and employments shall be registered as per the procedure prescribed under Balochistan Sales Tax on Services Act, 2015.
 - (2) In case, where a person who is required to be registered under sub-section (1) of this section but does not register himself, then, the officer of the Authority shall compulsorily register such person.
Provided that no such person shall be registered compulsorily without being given an advance notice and an opportunity of being heard in such manner as the Authority may specify.
 - (3) Where on the basis of any information acquired during a survey, audit, inquiry, investigation, inspection or otherwise, an officer of the Authority, not below the rank of an Assistant Commissioner, is of the opinion that a person has not paid the tax due on taxable professions, trades, callings and employments engaged therein, the officer of the Authority shall pass an order under the provisions of section 24 or 52 of the Balochistan Sales Tax on Services Act, 2015

for recovery of the tax actually payable by that person and collect such tax as per the categories prescribed.

- (5) **Audit of Tax.** – An officer of the Authority may conduct audit of any person engaged in any profession, trade, calling or employment in accordance with provisions of section 33 of the Balochistan Sales Tax on Services Act, 2015.
- (6) **Filing of Returns.** – Every person engaged in any taxable professions, trades, callings and employments shall file an annual return as per the procedure prescribed under section 35, 36 and 37 of the Balochistan Sales Tax on Services Act, 2015. An officer of the Authority may require the person engaged in any taxable profession, trade, calling or employment to file an annual tax return in the prescribed manner.
- (7) **Determination of Categories:** - The determination of the categories in respect of the schedule wherever needed, shall be made by the Authority as prescribed.
- (8) **Prohibition of business without registration.**
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- (1) No person shall engage in or carry on any profession, trade, calling or employment unless he/she is registered with the Authority and holds a valid certificate issued by such authority:

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

- (2) An unregistered person already carrying on any profession, trade, calling or employment on the date of commencement of this Act shall apply for a certificate of registration within a period of ninety days from the date of such commencement.
- (3) If any person already carrying on any profession, trade, calling or employment on the date of commencement of this Act fails to apply for a certificate of registration as required under sub-

section (2), the Authority may entertain the application for grant of certificate of registration on payment of a penalty not exceeding the amount of tax payable of the relevant category as specified in the schedule.

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

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

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

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

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

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

- (13) **Appeal and Revision. –**
- (1) Any person, other than the Authority or any of its employees, aggrieved by any order passed under provisions of this Act by an officer of the Authority other than the Commissioner may, within a period of thirty days of the date of receipt of such decision or order, prefer an appeal to the Commissioner (Appeals).
 - (2) The process of appeal, procedure in appeal, decision in appeal, appeal to the Appellate Tribunal and reference to the High Court and thereafter disposal of the appeal by the appellate forums shall be regulated in accordance with sections 63 to 69 of the Balochistan Sales Tax on Services Act, 2015.
- (14) **Recovery of Tax Arrears. –** The Authority may recover the tax arrears under this Act in accordance with procedure as provided in section 72 of the Balochistan Sales Tax on Services Act, 2015.
- (15) **Indemnity. –** No suit, prosecution or other proceedings shall lie against the Government or any public servant in respect of any action taken or notice issued or any decision made or any order passed in good faith, or intended to be done in pursuance of this Act or the rules made thereunder.
- (16) **Repeal and saving. –**
- (1) Section 11 of the West Pakistan Finance Act, 1964 (W.P. Act XXXIV of 1964), Section 5, 6 and 9 of the Balochistan Finance Act, 1996 (Act IV of 1996) and Serial No 15 Part III of the Second Schedule to the Balochistan Local Government Act 2010 are hereby omitted.
 - (2) Anything done, actions undertaken, rules made and the notifications / orders issued under any law as mentioned in sub-section (1), by any department or office before and after commencement of this Act, to the extent of the

Balochistan Province, shall be deemed to have been done, undertaken, made or issued under this Act and shall have effect accordingly.

- (17) **Act to override other laws.** – The provisions of this Act shall have effect notwithstanding anything contained in any other law for the time being in force.
- (18) **Power to make Rules.** – The Authority may make rules regarding—
- (1) the exemption from, or remission of the whole or any portion of the tax under this Act;
 - (2) the procedure for the collection and payment of any tax charged and levied under this Act;
 - (3) any other matters incidental thereto or wherever required.
- (19) **Power to amend schedule.** – The Authority may, with the prior approval of the Government and through notification in the Official Gazette, amend the Schedule so as to add any entry thereto, amend any entry therein or omit any entry therefrom as deemed necessary.

(Schedule)

(See section 3)

	Categories	Tax Rate per annum (Rs.)
1.	Persons who in the preceding financial year, were assessed to income-tax under the Income Tax Ordinance, 2001, in respect of earnings or income from any profession, trade or employment, as the case may be, pursued either wholly or in part within this the province;	500
2.	Tobacco Wholesalers/ vendors	50,000

3.	Contractors supplying goods, commodities and services to the central or provincial government or any local authority;	
i.	Category A	100,000
ii.	Category B	70,000
iii.	Category-C	55,000
iv	Category-D	45,000
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v.	Category-E	30,000
vi	Category-F	25,000
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vii	Category-G	20,000
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4.	All limited companies and modaraba, mutual fund, and any other body corporate with paid up share capital and reserves in the preceding year whichever is high:	
i.	Up to PKR 10 million	35,000
ii.	Exceeding 10 million but not exceeding 50 million	45,000
iii.	Exceeding 50 million but not exceeding 100 million	75,000
iv	Exceeding 100 million but not exceeding 200 million	85000
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v.	More than 200 million	100,000
5.	Persons other than companies, owning factories as defined under the Factories Act, 1932	
i.	Employees not exceeding 10	5000
ii.	Employees exceeding 10 but not exceeding 25	7,500
iii.	Employees exceeding 25	10,000

6.		Drinking Water bottling	10,000
7.	i.	Petrol/diesel/C.N.G. Filling Stations	10,000
	ii.	A person or class of persons engaged in the business of Selling Petroleum products	5000
8.		Motor Car Dealers/Motor car and Motorcycle bargain centers	
	i.	Motor car authorized dealers	30,000
	ii.	Tractor/Rickshaw/Motorcycle dealers	10,000
	iii.	Motor car bargain centers	10,000
	iv.	Rickshaw/Motorcycle bargain centers	5000
9.		Furniture/ Carpet Showrooms	40,000
10.		Pesticide dealers	35,000
11.		Departmental Stores	30,000
12.		Franchisee, Authorized Dealers /Agents and Distributors/ Wholesaler	100,000
13.		Jewelers	100,000
14.		currency Exchange dealers/Traders	50,000
15.		Eateries, Ice cream parlor, Juice centers, Fast food points, Bakeries and Sweet Shops	100,000
16.		Commercial Vehicles	350
17.	i. Construction and hardware (hardware, tiles and sanitary shop, timber depots, Iron work, carpenters)		(i) 25,000
	ii. Electronic and Machinery		

	(Electronic/ electrical goods store, machinery dealers, mechanical works, solar equipment's dealers, battery shops)	(ii) 25,000	
	iii. Auto-mobile and spare parts (motor car garages, new/old spare parts and accessories dealers and service stations)	(iii) 20,000	
	iv. Retail and General stores (grocery shops, cloth and garments, boutiques, footwear, crockery and stationery)	(iv) 15,000	
	v. Personal care and services (hair dressers, beauty parlors, tailors, health clubs and gymnasium)	(v) 15,000	
	vi. printing and miscellaneous services (printing press and similar service providers)	(vi) 15,000	
	vii. Food and perishable goods (poultry, mutton /Beef shops, food and vegetable shops, dairy /milk shops)	(vii) 10,000	
	viii. Car Parking Plaza/service provider	(viii) 10,000	
18.	Digital Content Creators / Social media influencer		
	i. Category A	Annual income exceeding Rs 10 million	100,000
	ii. Category B	Annual income exceeding Rs 5 million but not exceeding 10 million	50,000

	iii.	Category C	Annual income up to Rs 5 million	10,000
19.	Any person not covered in any of the clauses from (1) to (18). Provided that, any person providing or rendering any service taxable under the provisions of Balochistan Sales Tax on Services, 2015 shall not be taxed under this Act or the rules made thereunder.			5,000
20.	Registration fee			Free of charge

**Amendment 10.
of Motor
Vehicle Act,
1939 (Act No.
IV Of 1939).**

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

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

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

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

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