

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.]