

Punjab Finance Act, 1968

3 of 1968

[29 June 1968]

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An Act to continue and levy certain taxes and surcharges in the Province of the [3][Punjab] Preamble.- WHEREASit is expedient to continue and levy certain taxes and surcharge in the Province of [4] [the Punjab]; It is hereby enacted as follows:-

1. Short Title Commencement And Extent :-

- (1) This Act may be called the [5][Punjab] Finance Act, 1968.
- (2) It shall come into force on and from the first day of July, 1968.
- (3) It shall extend, unless otherwise specified hereinafter, to the whole of the [6][Punjab] except the Tribal Areas.

2. Surcharge On Agricultural Income-Tax In Certain Districts :-

(1) There shall be levied and collected from every owner of land which is assessed to agricultural income-tax in the Districts of [7][* *] Compbellpur[8], Dera Ghazi Khan, Gujranwala, Gujrat, Jhelum, Jhang, [9]Lahore, [10]Lyallpur, Mianwali,[11]Multan, Muzaffargarh, Rawalpindi, Sahiwal, Sargodha, Sheikhupura and Sialkot, on the land-revenue payable in the agricultural year, 1967-68, an additional amount of agricultural income-tax by way of surcharge at the rate specified in the First Schedule.

Explanation- For purposes of this section, "agricultural year" means the agricultural year as defined in the West Pakistan Land Revenue Act, 1967[12].

(2) The provisions of [13][* * *] the Punjab Agricultural Income-Tax Act, 1951, shall, so far as may be, apply to the assessment, collection and recovery of the surcharge imposed under this section.

3. Tax On Cinemas :-

There shall be levied and collected a tax on cinemas payable by the owner or management thereof at the following rates for the financial year, 1968-69:-

- (i) In the case of a cinema classed as a first class cinema. One thousand rupees.
- (ii) In the case of a cinema classed as a second class cinema. Five hundred rupees.
- (iii) In the case of a cinema classed as a third class cinema. One hundred rupees.

4. Surcharge On Motor Vehicles Tax :-

There shall be levied and collected in any area in which a tax is imposed on motor vehicles by or under any enactment in force in [14][the Punjab], a surcharge on such tax, payable by the person by whom the tax is payable, at the following rates for the financial year, 1968-69:-

- (i) Motor vehicles used for the transport or carriage of goods and materials. Twenty-five rupees.
- (ii) Motor vehicles plying for hire and licensed to carry more than eight persons. Fifty rupees.

5. Tax On Railway Fares And Freights :-

Until the 30th day of June, 1969, there shall be levied and paid on railway fares and freights a tax according to the scale set out in the

Second Schedule.

6. Amendment Of Section 12 Of W.P.Act Xxxiv Of 1964 :-

In section 12 of the [15][Punjab] Finance Act, 1964 (XXXIV of 1964), for sub-section (4), the following sub-section shall be substituted, namely:-

"(4) The proceeds of the cess shall be utilised for-

(i) special maintenance and development of roads and bridges and special plant protection services in the areas comprising the Mill Zones;

(ii) maintenance and development of such roads and bridges outside the Mill Zones, as in the opinion of Government, are primarily used for sugarcane traffic; and

(iii) other activities directed towards the development of sugarcane production."

7. Penalty :-

If the person responsible for the payment of the tax under section 3 fails to pay the tax within the period prescribed under the rules for its payment he shall be liable to pay, in addition to the amount of such tax, a penalty not exceeding the amount of the tax payable.

8. Application Of Existing Laws :-

Where any tax or surcharge imposed by this Act is by way of an addition to, or a surcharge on, any existing tax imposed by or under an enactment in force in [16][the Punjab], the procedure provided in such enactment and the rules framed thereunder for the assessment, collection and recovery of such tax, shall, so far as applicable, apply to the assessment, collection and recovery of the additional tax or surcharge.

9. Bar Of Suits In Civil Courts :-

No suit shall lie in any Civil Court to set aside or modify any assessment, levy or collection of a tax or surcharge made under this Act and the rules thereunder or any penalty imposed under section 7.

10. Power To Make Rules :-

(1) The Provincial Government may make rules for carrying into effect the purposes of this Act, and such rules may, among other matters, prescribe the procedure for the assessment, collection and payment of any tax levied or the imposition of any penalty under this Act, in so far as such procedure is not provided in this Act.

(2) Any rules made or deemed to have been made under the corresponding provisions of the [17][Punjab] Finance Act, 1967 shall, so far as may be, be continued and be deemed to have been made under this Act.

SCHEDULE 1

FIRST SCHEDULE

(See SECTION 2)

Surcharge

Where the total land revenue payable does not exceed Rs. 349. Nil

Where the total land revenue payable exceeds Rs. 349 but does not exceed Rs. 499. Rupees twelve.

Where the total land revenue payable exceeds Rs. 499 but does not exceed Rs. 749. Rupees twenty four.

Where the total land revenue payable exceeds Rs. 749 but does not exceed Rs. 999. Rupees fifty.

Where the total land revenue payable exceeds Rs. 999 but does not exceed Rs. 1,999. Rupees one hundred.

Where the total land revenue payable exceeds Rs. 1,999 but does not exceed Rs. 4,999. Rupees two hundred and fifty.

Where the total land revenue payable exceeds Rs. 4,999 but does not exceed Rs. 9,999. Rupees five hundred.

Where the total land revenue payable exceeds Rs. 9,999. Rupees one thousand.

SCHEDULE 2

SECOND SCHEDULE

(See SECTION 5)

PART I

Fares (Passenger) Amount of Tax.

On a first class ticket 50 paisa.

On a second class ticket 25 paisa.

On an inter class ticket 12 paisa.

On a third class ticket 6 paisa.

Provided that no tax shall be levied where the fare does not exceed Rs.3.

PART II

Freight (Goods) Tax

Where the freight on any consignment does not exceed Rs.3. Nil

Where the freight on any consignment exceeds Rs.3 but does not exceed Rs.10. Six paisa.

Where the freight on any consignment exceeds Rs.10 but does not exceed Rs.25. Twelve paisa.

Where the freight on any consignment exceeds Rs.25 but does not exceed Rs.50. Twenty-five paisa.

Where the freight on any consignment exceeds Rs.50 but does not exceed Rs.75. Fifty paisa.

Where the freight on any consignment exceeds Rs.75 but does not exceed Rs.100. One rupee.

Where the freight on any consignment exceeds Rs.100 but does not exceed Rs.150. Two rupees.

Where the freight on any consignment exceeds Rs.150 but does not exceed Rs.225. Three rupees.

Where the freight on any consignment exceeds Rs.225 but does not exceed Rs.300. Four rupees.

Where the freight on any consignment exceeds Rs.300 Four rupees plus one rupee for every hundred rupees in excess of three hundred rupees of freight.