

Punjab Finance Ordinance, 1970

21 of 1970

[30 June 1970]

CONTENTS

1. Short Title, Commencement And Extent
2. Surcharge On Agricultural Income Tax In Certain Districts
3. Cinema Tax
4. Surcharge On Motor Vehicle Tax
5. Tax On Railway Fares And Freights
6. Application Of Existing Laws
7. Bar Of Suits In Civil Courts
8. Power To Make Rules

SCHEDULE 1 :- FIRST SCHEDULE

SCHEDULE 2 :- SECOND SCHEDULE

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An Ordinance to continue and levy certain taxes, cesses and surcharges in the new Province of the Punjab Preamble.- WHEREAS it is expedient to continue and levy certain taxes, cesses and surcharges in the new Province of the Punjab. NOW, THEREFORE, in pursuance of the martial Law Proclamation of 25th March, 1969, read with the Provisional Constitution Order, the Province of West Pakistan (Dissolution) Order, 1970 and in exercise of all powers enabling him in that behalf, the Governor of West Pakistan is pleased to make and promulgate the following Ordinance:-

1. Short Title, Commencement And Extent :-

- (1) This ordinance may be called the [3][Punjab Finance Ordinance], 1970.
- (2) It shall come into force on and from the first day of July, 1970.
- (3) It shall extend to the whole of the new Province of the Punjab comprising the territories specified in respect of this Province in the

Schedule appended to the Province of West Pakistan (Dissolution) Order, 1970.

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 Campbellpur, Dera Ghazi Khan, Gujranwala, Gujrat, Jhelum, Jhang, Lahore, Lyallpur, Mianwali, Multan, Muzaffargarh, Rawalpindi, Sahiwal, Sargodha, Sheikhupura, and Sialkot, on the land-revenue payable in the agricultural year, 1969-70, 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 [4][Punjab] Land Revenue Act, 1967[5].

(2) The provisions of 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. Cinema Tax :-

(1) 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 1970-71:-

(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.

(2) If the person responsible for the payment of the tax under subsection (1) 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.

4. Surcharge On Motor Vehicle Tax :-

There shall be levied and collected in any area on which a tax is imposed on motor vehicles by or under any enactment in force, a surcharge on such tax, payable by the person by whom the tax is

payable at the following rates for the financial year 1970-71:-

- (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, 1971, there shall be levied and paid on railway fares and freight a tax according to the scale set out in the Second Schedule.

6. Application Of Existing Laws :-

Where any tax, cess or surcharge imposed by the Ordinance is by way of an addition to, or a surcharge on any existing tax imposed by or under any enactment in force, 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, cess or surcharge.

7. 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, duty, cess or surcharge made under this Ordinance and the rules thereunder or any penalty imposed under sub-section (2) of section 3.

8. Power To Make Rules :-

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

(2) Any rules made or deemed to have been made under the corresponding provisions of the [6][Punjab Finance Ordinance], 1969 (W.P. Ordinance VII of 1969), shall, so far as may be, be continued and be deemed to have been made under this Ordinance.

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)

Tax on railway fares and freights

PART I

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.

PART II

Fares (Passengers) 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.