

## **Punjab Flood Relief Cess Act, 1973**

**18 of 1973**

**[23 November 1973]**

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## **Punjab Flood Relief Cess Act, 1973**

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An Act to provide for the levy of flood relief cess in the Province of the Punjab Preamble.- WHEREAS it is expedient to levy a flood relief cess in the Province of the Punjab; It is hereby enacted as follows:-

### **1. Short Title, Extent And Commencement :-**

- (1) This Act may be called the Punjab Flood Relief Cess Act, 1973.
- (2) It shall extend to the whole of the Province of the Punjab.
- (3) It shall come into force at once.

### **2. Definition :-**

In this Act, unless there is anything repugnant in the subject or context, "Government" means Government of the Punjab.

### **3. Levy Of Cess :-**

- (1) Notwithstanding anything to the contrary contained in any law for the time being in force, there shall be levied and collected a cess, called as the "Punjab Flood Relief Cess", during the financial year, 1973-74, upon all tickets issued for admission to cinema houses and race courses at the following rates:-

(i) in case of cinema houses-

(a) for tickets upto the value of Rs.1.75. 10 paise per ticket.

(b) for tickets of the value exceeding Rs.1.75. 25 paise per ticket.

(ii) in case of race courses. Re. 1.00 per ticket.

(2) The cess imposed under sub-section (1) shall be levied and collected, so far as may be, and subject to any rules made by the Provincial Government in this behalf under this Act, in the same manner as the entertainment duty payable under the West Pakistan<sup>[2]</sup> Entertainments Duty Act, 1958 (West Pakistan Act X of 1958).

Explanation- For the purpose of this section, value of a cinema ticket shall include all taxes, cesses and charges so far levied.

#### **4. Power To Make Rules :-**

Government may make rules for carrying out the purposes of this Act.

#### **5. Repeal :-**

The Punjab Flood Relief Cess Ordinance, 1973 (Punjab Ordinance No. VIII of 1973), is hereby repealed.