

## **Punjab Lands Improvement Tax Act, 1975**

**31 of 1975**

**[03 April 1975]**

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### **SCHEDULE 1 :- SCHEDULE I**

## **Punjab Lands Improvement Tax Act, 1975**

**31 of 1975**

**[03 April 1975]**

An Act to provide for the levy and collection of tax on certain lands in the Punjab Preamble.- WHEREAS it is expedient to provide for the levy and collection of improvement tax on certain lands in the Punjab: It is hereby enacted as follows:-

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

- (1) This Act may be called the Punjab Lands Improvement Tax Act, 1975.
- (2) It shall come into force at once.

### **2. Definitions :-**

- (1) In this Act, unless there is anything repugnant in the subject or context,-
  - (a) "Land" means the land assessed to land revenue;
  - (b) "Local Area" means the area specified in the Schedule;
  - (c) "Schedule" means the Schedule appended to this Act; and
  - (d) "Tax" means the tax levied under this Act.

(2) The words and expression used but not defined shall bear the same meaning as they bear in the West Pakistan[2] Land Revenue Act, 1967.

### **3. Application Of The Act :-**

This Act shall apply to the lands situated in the local areas specified in the Schedule.

### **4. Tax On Lands In The Local Areas :-**

There shall be levied and collected tax from the owners of the lands situated in the local areas at the rate of Rs. 3.75 per acre per annum for a period of 12 years.

### **5. Levy, Collection And Recovery Of Tax :-**

Tax shall be levied and collected in such manner as may be prescribed and the arrears of it may be recovered as if it were arrears of land revenue.

### **6. Power To Modify The Schedule :-**

Government may add to or modify entries in the Schedule from time to time by notification in the official Gazette.

### **7. Powers To Make Rules :-**

Government may make rules to carry out the purposes of this Act.

### **8. Repeal Of Punjab Ordinance No. I Of 1975 :-**

The Punjab Lands Improvement Tax Ordinance, 1975 (Punjab Ordinance No. I of 1975), is hereby repealed.

SCHEDULE 1

SCHEDULE I

[See SECTION 3]

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