

**THE PUNJAB FINANCE ACT, 1966**  
**(I of 1966)**

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**TEXT**

**<sup>1</sup>THE <sup>2</sup>[PUNJAB] FINANCE ACT, 1966  
(I of 1966)**

[30<sup>th</sup> June, 1966]

**An  
Act**

*to continue and levy certain taxes and duties in <sup>3</sup>[the Punjab].*

**Preamble.— WHEREAS** it is expedient to continue and levy certain taxes and duties in the Province of <sup>4</sup>[the Punjab];

It is hereby enacted as follows:—

**1. Short title, commencement and extent.—** (1) This Act may be called the <sup>5</sup>[Punjab] Finance Act, 1966.

(2) It shall come into force on and from the first day of July, 1966.

(3) It shall extend, unless otherwise specified hereafter, to the whole of <sup>6</sup>[the Punjab], except the Tribal Areas.

**2. Definitions.—** In this Act, unless there is anything repugnant in the subject or context, “Government” means the <sup>7</sup>[Provincial Government of the Punjab].

**3. 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 <sup>8</sup>[\* \* \*] Campbellpur<sup>9</sup>, Dera Ghazi Khan,

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<sup>1</sup>This Act was passed by the West Pakistan Assembly on 28th June, 1966; assented to by the Governor of West Pakistan on 29th June, 1966; and, published in the West Pakistan Gazette (Extraordinary), dated 30th June, 1966, pages 1945-50.

<sup>2</sup>Substituted for the words “West Pakistan” by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>3</sup>Substituted for the words “West Pakistan” by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>4</sup>Substituted for the words “West Pakistan” by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>5</sup>Substituted for the words “West Pakistan” by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>6</sup>Substituted for the words “West Pakistan” by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>7</sup>Substituted for the words “Government of West Pakistan” by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>8</sup>Deleted the words “Bannu, Dera Ismail Khan, Hazara, Mardan, Kohat, Peshawar,” by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>9</sup>Now “Attock”.

Gujranwala, Gujrat, Jhelum, Jhang, Lahore, Lyallpur<sup>10</sup>, Mianwali, Montgomery<sup>11</sup>, Multan, Muzaffargarh, Rawalpindi, Sargodha, Sheikhpura and Sialkot, on the land-revenue payable in the agricultural year 1965-66, an additional amount of agricultural income-tax by way of surcharge at the rates specified in the First Schedule.

**Explanation.**— For purposes of this section, “agricultural year” means the agricultural year as defined in the Punjab Land Revenue Act, 1887<sup>12</sup>.

(2) The provisions of <sup>13</sup>[\* \* \*] the Punjab Agricultural Income-Tax Act, 1951<sup>14</sup>, shall, so far as may be, apply to the assessment, collection and recovery of the surcharge imposed under this section.

**4. 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 1966-67:—

- |       |   |                      |
|-------|---|----------------------|
| (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.  |

**5. Tax on motor vehicles.**— 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 <sup>15</sup>[the Punjab], a surcharge on such tax at the following rates for the financial year 1966-67:—

- |      |   |                     |
|------|---|---------------------|
| (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.       |

<sup>16</sup>[6. *Toll on fares and freights on inland traffic by vessels.*— \* \* \* \* \* ]

<sup>10</sup>Now “Faisalabad”.

<sup>11</sup>Now “Sahiwal”.

<sup>12</sup>XVII of 1887.

<sup>13</sup>Deleted the words “the North-West Frontier Province Agricultural Income-Tax Act, 1948, and” by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>14</sup>Punjab XV of 1951.

<sup>15</sup>Substituted for the words “West Pakistan” by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>16</sup>Deleted by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>17</sup>[7. *Tolls on vessels plying in inland waters.*— \* \* \* \* \* ]

**8. Tax on railway fares and freights.**— Until the 30th day of June, 1967, there shall be levied and paid on railway fares and freights a tax according to the scale set out in the Second Schedule.

**9. Penalty.**— If the person who is responsible for the payment of the tax or toll under section 4 or section 7 or for the collection and payment of a toll under section 6 fails to pay or collect the tax or toll, as the case may be, he shall be liable to pay a penalty not exceeding the amount of the toll or tax payable.

**10. Bar of suits in Civil Courts.**— No suit shall lie in any Civil Court to set aside or modify any assessment of tax or toll made under this Act and the rules made thereunder.

**11. 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 <sup>18</sup>[the Punjab], the procedure provided in such enactment 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.

**12. Power to amend or vary an Act.**— Government may, by notification in the official Gazette, make such omissions from, additions to, adaptations and modifications of, any <sup>19</sup>[Punjab Act] as may be necessary for the purpose of the levy and collection of any tax imposed by this Act.

**13. Power to make rules.**— (1) Government may make rules for carrying into effect the purposes of this Act.

(2) Without prejudice to the generality of the foregoing provision, such rules may provide for all or any of the following matters, namely:—

- (i) the procedure for the assessment, collection and payment of any tax or toll levied under this Act; and
- (ii) any other matter incidental thereto.

(3) Any rules made or deemed to have been made under the corresponding provisions of the <sup>20</sup>[Punjab] Finance Act, 1965<sup>21</sup>, shall, so far as may be, be continued and be deemed to have been made under this Act.

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<sup>17</sup>Deleted by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>18</sup>Substituted for the words "West Pakistan" by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>19</sup>Substituted for the words "West Pakistan Act" by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>20</sup>Substituted for the words "West Pakistan" by the Punjab Laws (Adaptation) Order, 1974 (P.O. No. 1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

<sup>21</sup>W.P. I of 1965.

## FIRST SCHEDULE

[See SECTION 3]

	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.

## SECOND SCHEDULE

[See SECTIONS 6 AND 8]

### PART I

Freight (goods)	Surcharge.
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 paise.
Where the freight on any consignment exceeds Rs. 10 but does not exceed Rs. 25.	Twelve paise.
Where the freight on any consignment exceeds Rs. 25 but does not exceed Rs. 50.	Twenty-five paise.
Where the freight on any consignment exceeds Rs. 50 but does not exceed Rs. 75.	Fifty paise.
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	Four rupees.

not exceed Rs. 300.

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 or deck ticket	6 paisa.

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