

THE PUNJAB FINANCE ACT, 1967
(IV of 1967)

CONTENTS

1. Short title, commencement and extent
2. Definitions
3. Surcharge on Agricultural Income-tax in certain Districts
4. Tax on cinemas
5. Tax on motor vehicles
6. Tax on railway fares and freights
7. Alteration in stamp duty
8. Amendment of West Pakistan Act No. XXXIV of 1964
9. Penalty
10. Bar of suits in Civil Courts
11. Application of existing laws
12. Power to amend or vary an Act
13. Power to make rules

SCHEDULES

1. FIRST SCHEDULE
2. SECOND SCHEDULE

TEXT

**¹THE ²[PUNJAB] FINANCE ACT, 1967
(IV of 1967)**

[30th June, 1967]

**An
Act**

to continue and levy certain taxes and duties in ³[the Punjab]

Preamble.— WHEREAS it is expedient to continue and levy certain taxes and duties 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, 1967.

(2) It shall come into force on and from the first day of July 1967.

(3) It shall extend, unless otherwise specified hereinafter, to the whole of ⁶[the Punjab], except the Tribal Areas.

2. Definitions.— In this Act, unless there is anything repugnant in the subject or context, “Government” means the ⁷[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 ⁸[* * *], Campbellpur⁹, Dera Ghazi Khan, Gujranwala, Gujrat, Jhelum, Jhang, Lahore¹⁰, Lyallpur¹¹, Mianwali, Multan¹², Muzaffargarh, Rawalpindi, Sahiwal, Sargodha, Sheikhpura and Sialkot, on the land-revenue payable in the agricultural year, 1966-67, an additional amount of agricultural income-tax by way of surcharge at the rate specified in the First Schedule.

¹This Act was passed by the West Pakistan Assembly on 30th June, 1967; assented to by the Governor of West Pakistan on 30th June, 1967, and, published in the West Pakistan Gazette (Extraordinary), dated 30th June, 1967, pages 1851-57.

²Substituted by the Punjab Laws (Adaptation) Order, 1974 (Pb. A.O. 1 of 1974), for “West Pakistan”.

³*Ibid.*

⁴*Ibid.*

⁵*Ibid.*

⁶*Ibid.*

⁷Substituted *ibid.*, for “Government of West Pakistan”.

⁸The words “Bannu, Dera Ismail Khan, Hazara, Mardan, Kohat, Peshawar” del. *ibid.*

⁹Now ‘Attock’.

¹⁰Now bifurcated into ‘Lahore and Kasur’ Districts.

¹¹Now ‘Faisalabad’.

¹²Now bifurcated into ‘Multan and Vehari’ Districts.

Explanation.— For purposes of this section, “agricultural year” means the agricultural year as defined in the Punjab Land Revenue Act, 1887¹³.

(2) The provisions of ¹⁴[* * *] 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.

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, 1967-68:—

- | | | |
|-------|---|----------------------|
| (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 ¹⁵[the Punjab], a surcharge on such tax at the following rates for the financial year, 1967-68:—

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

6. Tax on railway fares and freights.— Until the 30th day of June, 1968, there shall be levied and paid on railway fares and freights a tax according to the scale set out in the Second Schedule.

7. Alteration in stamp duty.— With effect from 1st July, 1967, Schedule I of the Stamp Act, 1899, shall have effect as if—

- (a) In Article 47—
- | | |
|------|--|
| (i) | in Division E, between the words “EXCEPT SUCH A” and the word “RE-INSURANCE”, the words “GROUP TERM INSURANCE AS IS DESCRIBED IN DIVISION EE OF THIS ARTICLE OR A” were added; and |
| (ii) | after Division E as so modified, the following new Division were inserted:— |

¹³VII of 1887, since repealed by the Punjab Land Revenue Act, 1967.

¹⁴The words “The North-West Frontier Province Agricultural Income-Tax Act, 1948, and” deleted by the Punjab Laws (Adaptation) Order, 1974 (Pb. A.O. 1 of 1974).

¹⁵Substituted *ibid.*, for “West Pakistan”.

“EE–GROUP TERM INSURANCE–

By workmen and other employees in Six paise

respect of death or accident to any one of them arising out of or in the course of their employment, for every Rs. 100 or part thereof payable as premium”; and

- (b) in Article 62, in clause (a), for the word “one-half”, the word “One-fourth” were substituted.

8. Amendment of West Pakistan Act No. XXXIV of 1964.– In the ¹⁶[Punjab] Finance Act, 1964, in section 12, after sub-section (4), the following new sub-section shall be added, namely:–

- “(5) Government may by an order, notified in the official Gazette, exempt any Sugar Mill or all Sugar Mills in any specified area from the payment of the whole or any part of the cess under this section”.

9. Penalty.– If the person responsible for the payment of the tax under section 4 fails to pay the tax, he shall be liable to pay, in addition to the amount of such tax, a penalty not exceeding the amount of the 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 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 ¹⁷[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.

12. Power to amend or vary an Act.– Government may, by notification in the official Gazette, make such omission from, additions to, adaptations and modifications of, any ¹⁸[Punjab] Act, as may be necessary for the purpose of the levy and collection of any tax imposed by or under this Act.

13. Power to make rules.– (1) 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 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 ¹⁹[Punjab] Finance Act, 1966, shall, so far as may be, be continued and be deemed to have been made under this Act.

¹⁶Substituted by the Punjab Laws (Adaptation) Order, 1974 (Pb. A.O. 1 of 1974), for “West Pakistan”.

¹⁷*Ibid.*

¹⁸Substituted by the Punjab Laws (Adaptation) Order, 1974 (Pb. A.O. 1 of 1974), for “West Pakistan”.

¹⁹*Ibid.*

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 SECTION 6)

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 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 (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 or deck ticket.	6 paisa.

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