

**THE PUNJAB FINANCE ACT, 1996**  
**(V of 1996)**

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**'THE PUNJAB FINANCE ACT, 1996**  
**(V of 1996)**

[26<sup>th</sup> June, 1996]

**An**  
**Act**

*to levy and enhance the rates of certain taxes, duties and fees in the Punjab.*

**Preamble.**— Whereas it is expedient to levy and enhance the rates of certain taxes, duties and fees in the Punjab;

It is hereby enacted as follows:—

**1. Short title, extent and commencement.—**

- (1) This Act may be called the Punjab Finance Act, 1996.
- (2) It shall extend to the whole of the Punjab.
- (3) It shall come into force on the first day of July, 1996.

**2. Amendment of Act VII of 1870.—** In the Punjab Court Fees Act, 1870 (VII of 1870), in Schedule I, in Article 1, for the words “seven and a half” and “fifteen thousand”, the words “eight and a half” and “thirty four thousand” shall respectively be substituted.

**3. Amendment of Act II of 1899.—** In the Stamp Act, 1899 (II of 1899),—

- (1) in Section 62,—
  - (a) in sub-section (1), for the words “five hundred”, the words “one thousand” shall be substituted;
  - (b) in sub-section (2), for the words “five hundred”, the words “one thousand” shall be substituted;
- (2) in Section 63, for the words “one hundred”, the words “two hundred” shall be substituted;
- (3) in Section 64, for the words “five thousand”, the words “ten thousand” shall be substituted;
- (4) in Section 65, for the words “one hundred”, the words “two hundred” shall be substituted;
- (5) in Section 66, for the words “two hundred”, the words “four hundred” shall be substituted;
- (6) in Section 67, for the words “one thousand”, the words “two thousand” shall be substituted;
- (7) in Section 68, for the words “one thousand”, the words “two thousand” shall be substituted;
- (8) in Section 69, in clause (b), for the words “five hundred”, the words “one thousand” shall be substituted;
- (9) in Schedule I, in Article 47—
  - (i) in Part A,—
    - (1) in clause (1),—
      - (a) in sub-clause (i), for the words “ten paisa” and “five paisa”, the words “three rupees” shall in each case be substituted;

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<sup>1</sup>This Act was passed by the Punjab Assembly on 26th June, 1996; assented to by the Governor of the Punjab on 26th June, 1996; and, was published in the Punjab Gazette (Extraordinary), dated 26th June, 1996, pages 215-219.

- (b) in sub-clause (ii), for the words “ten paisa” and “five paisa”, the words “three rupees” shall in each case be substituted;
- (2) in clause (2),–
  - (a) in sub-clause (i), for the words “thirty paisa” and “fifteen paisa”, the words “three rupees” shall in each case be substituted;
  - (b) in sub-clause (ii), for the words “sixty paisa” and “thirty paisa”, the words “five rupees” and “three rupees” shall respectively be substituted;
- (ii) in Part B, in clause (1),–
  - (a) in sub-clause (i), for the words “fifty paisa”, the words “five rupees” shall be substituted;
  - (b) in sub-clause (ii), for the words “one rupee”, the words “eight rupees” shall be substituted;
- (iii) in Part C,–
  - (i) in clause (a), for the words “five paisa”, the words “three rupees” shall be substituted;
  - (ii) in clause (b), for the words “twenty five paisa”, the words “three rupees” shall be substituted;
  - (iv) In Part D, for the words “five paisa”, the words “three rupees” shall be substituted;
  - (v) in Part E,–
    - (a) in clause (i), for the words “ten paisa” and “five paisa”, the words “three rupees” shall in each case be substituted;
    - (b) in clause (ii), for the words “twenty paisa” and “ten paisa”, the words “three rupees” shall in each case be substituted;
    - (c) in clause (iii), for the words “forty paisa” and “twenty paisa”, the words “three rupees” shall in each case be substituted;
  - (vi) in Part F, for the words “five paisa or more than one rupee”, the words “three rupees or more than eight rupees” shall be substituted.

**4. Amendment of Act I of 1965.**– In the Punjab Finance Act, 1965 (I of 1965), in Section 12, in sub-section (1), for the words “seven and a half”, the words “eight” shall be substituted.

**5. Amendment of Act XIV of 1973.**– In the Punjab Finance Act, 1973 (XIV of 1973), in the Second Schedule, in serial number 9, for the word “half”, the word “one” shall be substituted.

**6. Amendment of Act XV of 1977.**– In the Punjab Finance Act, 1977 (XV of 1977), in the Second Schedule, after serial number 6, the entries in the First Schedule to this Act shall be added.

**7. Amendment of Act VI of 1995.**– In the Punjab Finance Act, 1995 (VI of 1995), in Section 6, in sub-section (1), for the words “twenty five”, the word “fifty” shall be substituted.

<sup>2</sup>[**8. Tax on private hospitals.**– \* \* \* \* \* ]

<sup>2</sup>Deleted by the Punjab Finance Ordinance, 2000 (III of 2000), w.e.f. 1.7.2000, s.11; and published in the Punjab Gazette (Extraordinary), dated 30.6.2000, pages 587-595, which will remain in force under the Provisional Constitution (Amendment) Order

<sup>3</sup>[9. *Tax on services provided in hotels, restaurants, marriage and banquet halls.*– \*  
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1999 (9 of 1999), Article 4, notwithstanding the maximum limit of three months prescribed under Article 128 of the Constitution of the Islamic Republic of Pakistan.

<sup>3</sup>Deleted by the Punjab Finance Ordinance, 2000 (III of 2000), w.e.f. 1.7.2002, s.11; and published in the Punjab Gazette (Extraordinary), dated 30.6.2000, pages 587-595, which will remain in force under the Provisional Constitution (Amendment) Order 1999 (9 of 1999), Article 4, notwithstanding the maximum limit of three months prescribed under Article 128 of the Constitution of the Islamic Republic of Pakistan.

## FIRST SCHEDULE

(See Section 6)

## SECOND SCHEDULE

(see section 3 of the Punjab Finance Act, 1977)

<b>Sr. No.</b>	<b>Class of Persons</b>	<b>Rate of Tax per annum</b>
<b>1</b>	<b>2</b>	<b>3</b>
7.	Persons owning a petrol pump—	Rs.
	(i) within the limits of Municipal Corporations and on National Highways.	5,000.00
	(ii) within the limits of any Municipal Committee and Cantonment Board.	3,000.00
	(iii) out of the limits of any Municipal Corporation, Municipal Committee, Cantonment Board or on Highways.	2,000.00
8.	Persons engaged in the medical profession and services as—	
	(i) Medical consultants or specialists	5,000.00
	(ii) Registered medical practitioners and dental surgeons	1,000.00
	(iii) Chartered accountants and auditors	2,000.00
	(iv) Architects and builders	2,000.00
	(v) Owners of beauty parlours, health clubs and gymnasiums	1,000.00