

**THE PUNJAB FINANCE ORDINANCE 2000**  
**(III of 2000)**

<b>CONTENTS</b>
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1. **Short title, extent and commencement**
2. **Amendment of Act II of 1899**
3. **Amendment of Act V of 1958**
4. **Amendment of Act X of 1958**
5. **Amendment of Act XXXII of 1958**
6. **Amendment of Act XIV of 1973**
7. **Amendment of Act XV of 1977**
8. **Amendment of Ordinance XIII of 1978**
9. **Amendment of Act VI of 1994**
10. **Amendment of Act VI of 1995**
11. **Amendment of Act V of 1996**
12. **Amendment of Act IX of 1997**
13. **Amendment of Act VII of 1998**
14. **Power to make rules**

**SCHEDULES**

1. **FIRST SCHEDULE**
2. **SECOND SCHEDULE**

**TEXT**

**<sup>1</sup>THE PUNJAB FINANCE ORDINANCE 2000**

**(III of 2000)**

*[30<sup>th</sup> June, 2000]*

**An  
Ordinance**

*to levy, rationalize and abolish certain taxes and duties in the Province of the Punjab*

**WHEREAS** it is expedient to levy, rationalize and abolish certain taxes and duties in the Province of the Punjab;

**AND WHEREAS** the Provincial Assembly stands suspended in pursuance of the Proclamation of Emergency of the fourteenth day of October, 1999, and the Provisional Constitution Order No. 1 of 1999;

**AND WHEREAS** the Governor of the Punjab is satisfied that circumstances exist which render it necessary to take immediate action;

**NOW, THEREFORE**, in pursuance of the aforesaid proclamation and the Provisional Constitution Order read with the Provisional Constitution (Amendment) Order No. 9 of 1999, on the instructions of the Chief Executive and in exercise of all powers enabling him in that behalf, the Governor of the Punjab is pleased to make and promulgate the following Ordinance:—

**1. Short title, extent and commencement.**— (1) This Ordinance may be called the Punjab Finance Ordinance, 2000.

(2) It shall extend to whole of the Punjab.

(3) It shall come into force on and from 1st day of July, 2000.

**2. Amendment of Act II of 1899.**— In the Stamp Act, 1899 (II of 1899), in Schedule I—

(1) Article 12-A shall be deleted;

(2) Article 12-B shall be deleted;

(3) in Article 23, after sub-article (b), the following new sub-article shall be inserted, namely:—

“(bb) if relating to the sale or transfer of        One hundred rupees  
a registered motor vehicle;”;

(4) Article 37 shall be deleted;

(5) in Article 53, the sub-article (d) shall be deleted; and

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<sup>1</sup>Promulgated by the Governor of the Punjab on 28 June 2000; and published in the Punjab Gazette (Extraordinary), dated 30 June 2000, pp.587-95. Under Article 4 of the Provisional Constitution (Amendment) Order 1999 (9 of 1999), it will remain in force notwithstanding the maximum limit of three months prescribed under Article 128 of the Constitution of the Islamic Republic of Pakistan.

(6) Article 63-A shall be deleted.

**3. Amendment of Act V of 1958.**— In the Punjab Urban Immovable Property Tax Act, 1958 (V of 1958)—

- (1) in section 3, sub-section (9) shall be deleted;
- (2) for section 3-A the following shall be substituted, namely:—

**“3-A. Share of local bodies in the tax.**— Out of tax collected under this Act from within the limits of a Metropolitan Corporation, a Municipal Corporation, a Municipal Committee, a Town Committee, a Cantonment Board or any other authority legally entitled to or entrusted by the Government with the control or management of a municipal or local fund, the Government shall, after retaining five per cent thereof as collection charges, pay eighty-five per cent of the balance to such Metropolitan Corporation, Municipal Corporation, Municipal Committee, Town Committee, Cantonment Board or any other authority, as the case may be.”.

(3) In section 4,—

(a) in clause (c),—

- (i) in sub-clause (i), for the words “six hundred and forty-eight” the words “one thousand and eighty” shall be substituted;
- (ii) in sub-clause (ii), for the words “one thousand and eighty” the words “one thousand six hundred and twenty” shall be substituted;

(b) in clause (g),—

- (i) in sub-clause (i), for the words “ten thousand and eight hundred” the words “twenty-one thousand and six hundred” shall be substituted;
- (ii) sub-clause (ii) shall be omitted; and

(c) for clause (gg) the following shall be substituted, namely:—

“(gg) one residential house measuring an area up to one kanal owned and occupied for his residence by a retired Government Servant of the Federation or a Province:

Provided that in this clause Government Servant shall not include a servant of a body corporate owned, established or controlled by the Federal or a Provincial Government.”.

**4. Amendment of Act X of 1958.**— In the Punjab Entertainments Duty Act, 1958 (X of 1958), in section 3-A, in the table—

- (1) in column 1, serial number 1 and the entries thereto in columns 2 and 3 shall be deleted; and
- (2) in column 1, against serial number 2, in column 3, for the word “fifty” the word “twenty” shall be substituted.

**5. Amendment of Act XXXII of 1958.**— In the Punjab Motor Vehicles Taxation Act, 1958 (XXXII of 1958), for the existing Schedule, the First Schedule to this Ordinance shall be substituted.

**6. Amendment of Act XIV of 1973.**— In the Punjab Finance Act, 1973 (XIV of 1973), in the Second Schedule—

(1) in serial number 2, for entries (i), (ii) and (iii), the following shall be substituted, namely:—

“(i) Motor Cycle.	100/-
(ii) Motor Cycle Rickshaw.	100/-
(iii) Motor Cab Rickshaw.	100/-”;

(2) in serial number 5, for sub-serial numbers (i) and (ii) the following shall be substituted, namely:—

“(i) Fee for learner’s driving licence under sub-rule (2) of rule 19.	60/-
(ii) Fee for renewal of a learner’s driving licence under sub-rule(4) of rule 19.	40/-”;

(3) for serial number 9 and the entries against it, the following shall be substituted, namely:—

“9. Registration fee under rule 42 shall be charged at the following rates:—

(a) Motorcycles/Scooters	1% of the value of the vehicle.
(b) Tractors	0.5% of the value of the vehicle.
(c) Trucks/Buses/Pickups/Rickshaws/Taxis	1% of the value of the vehicle.
(d) Vehicles other than those plying for hire with engine power—	
(i) not exceeding 1300 cc.	1% of the value of the vehicle
(ii) exceeding 1300 cc but not exceeding 2500cc.	2% of the value of the vehicle.
(iii) exceeding 2500 cc.	4% of the value of the vehicle.

Provided that:—

(i) vehicles meant for the invalid, ambulances and vehicles designed to be exclusively used to carry the dead shall be charged at the rate of Rs. 100/- ;

(ii) temporary registration of any vehicle shall be charged at the rate of Rs. 200/-.”.

- 7. Amendment of Act XV of 1977.**— In the Punjab Finance Act, 1977 (XV of 1977),—
- (1) in section 3, in sub-section (1), after the word “employment”, the words “wholly or partly” shall be inserted; and
  - (2) for the Second Schedule and the entries against it, the Second Schedule to this Ordinance shall be substituted.
- 8. Amendment of Ordinance XIII of 1978.**— In the Punjab Finance Ordinance, 1978 (XIII of 1978), section 9 shall be deleted.
- 9. Amendment of Act VI of 1994.**— In the Punjab Finance Act, 1994 (VI of 1994), section 6 shall be deleted.
- 10. Amendment of Act VI of 1995.**— In the Punjab Finance Act, 1995 (VI of 1995), sections 6 and 7 shall be deleted.
- 11. Amendment of Act V of 1996.**— In the Punjab Finance Act, 1996 (V of 1996), sections 8 and 9 shall be deleted.
- 12. Amendment of Act IX of 1997.**— In the Punjab Finance Act, 1997 (IX of 1997), sections 7, 8 and 9 shall be deleted.
- 13. Amendment of Act VII of 1998.**— In the Punjab Finance Act, 1998 (VII of 1998), sections 8 and 9 shall be deleted.
- 14. Power to make rules.**— The Government may make rules for carrying out the purposes of this Ordinance.

## FIRST SCHEDULE

(see section 5)

### “SCHEDULE

(see section 3 of the Motor Vehicles Taxation Act, 1998)

S.No.	Description of Motor Vehicles	Annual Rate of Tax
1.	(a) An amount of Rs.1000/- shall be charged for motorcycles and scooters once for all at the time of registration.	
	(b) An amount of Rs.1000/- shall be charged once for all from those motorcycles and scooters registered prior to the 1st July, 1994, if life time tax has not been paid earlier.	
	(c) An amount of Rs.1200/- shall be charged once for all at the time of registration from a motorcycle drawing a side trailer or cabin.	
2.	Vehicles (including tricycles/trucks/trailers/delivery vans) used for the transport or haulage of goods or materials—	
	(a) electrically propelled vehicles not exceeding 1250 Kg., in unladen weight:	Rs. 500/-
	(b) vehicles (including delivery vans) with maximum laden capacity upto 4060 Kg.;	Rs. 800/-
	(c) vehicles with maximum laden capacity exceeding 4060 Kg., but not exceeding 8120 Kg.;	Rs.2200/-
	(d) vehicles with maximum laden capacity exceeding 8120 Kg. but not exceeding 12000 Kg.;	Rs.4000/-
	(e) vehicles with long trailers or other vehicles with maximum laden capacity exceeding 12000 Kg. but not exceeding 16000 kg.;	Rs. 6000/-
	(f) vehicles with long trailers or other vehicles with maximum laden capacity exceeding 16000 Kg.	Rs. 8000/-
	(g) vehicles drawing other trailers	Appropriate rate out of the rates at (a) to (f) above applicable to the vehicle plus Rs.400/-
3.	Vehicles playing for hire and ordinarily used for the transport of passengers (taxis and buses)—	
	(a) Tricycles propelled by mechanical power (motor cab rickshaws) with seating capacity of not more than 3 persons;	Rs.400/-
	(b) Tricycles propelled by mechanical power (motorcycle rickshaws) with seating capacity of not more than 6 persons;	Rs.400/-
	(c) motor vehicles with a seating capacity of more than 20 persons playing for hire exclusively within the limits of a Corporation, Municipality or Cantonment or partly within and partly outside such limits with sixty percent of the total length	Rs.100/-per seat

S.No.	Description of Motor Vehicles	Annual Rate of Tax
	of the route falling within the limits of a Corporation, Municipality or Cantonment.	
	(d) mini buses with a seating capacity of more than 6 and less than 20 persons plying for hire exclusively within the limits of Corporation, Municipality or Cantonment;	Rs.160/- per seat
	(e) other vehicles with a seating capacity of—	
	(i) not more than 6 persons (motor cabs);	Rs. 700/-
	(ii) more than 6 persons—	
	(1) non air-conditioned	Rs.168/- per seat
	(2) air-conditioned	Rs.300/ per seat
<b>Explanation.</b> — The seating capacity for the purpose of this clause shall not include the seats meant for driver and conductor.		
4.	Motor vehicles (motor cars/jeeps) other than those mentioned above and having—	
	(a) seating capacity of not more than 3 persons.	Rs. 500/-
	(b) seating capacity of more than 3 persons but not more than 6 persons—	
	(i) with engine power not exceeding 1000 cc.	Rs.550/-
	(ii) with engine power exceeding 1000 cc but not exceeding 1300 cc.	Rs. 1000/-
	(iii) with engine power exceeding 1300 cc but not exceeding 1500 cc.	Rs. 1800/-
	(iv) with engine power exceeding 1500 cc but not exceeding 2500 cc.	Rs. 2500/-
	(v) with engine power exceeding 2500 cc	Rs. 5000/-
	(c) seating capacity of more than 6 persons—	
	(i) other than buses and station wagons not plying for hire	Rs. 800/- per seat
	(ii) Buses and station wagons not plying for hire	Rs. 300/- per seat

**Explanation.**— Motor vehicles taxed under this clause shall pay tax at the concessional rate of 75% of the payable tax on completion of 10 years of payment of tax after the date of registration.”

## SECOND SCHEDULE

(see section 7)

## “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 (Rupees)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Companies registered under Companies Ordinance, 1984 with paid up capital—	
	(i) upto rupees 5 million	5,000/-
	(ii) exceeding rupees 5 million but not exceeding rupees 50 million	20,000/-
	(iii) exceeding rupees 50 million but not exceeding rupees 100 million	50,000/-
	(iv) exceeding rupees 100 million but not exceeding rupees 200 million	75,000/-
	(v) exceeding rupees 200 million	1,00,000/-
2.	Persons other than companies owning factories as defined under the Factories Act, 1932 and having—	
	(i) employees not exceeding 10	1,000/-
	(ii) employees exceeding 10 but not exceeding 25	2,000/-
	(iii) employees exceeding 25	5,000/-
3.	(i) Persons other than companies owning commercial establishments having 10 or more employees—	
	(a) within Metropolitan and Municipal Corporations limits	3,000/-
	(b) others	2,000/-
	(ii) All other commercial establishments other than wholesalers and retailers	1,000/-
4.	Persons who are engaged in a profession, trade, calling or employment either wholly or partly within the Province of Punjab, who were assessed to pay income tax during the preceding financial year.	200/-
5.	Contractors, builders and property developers, who during the preceding financial year supplied to the Federal or the Provincial Government or a company or a factory or a commercial establishment or an autonomous or a semi autonomous organization or any Local Authority goods, commodities and services of the value—	
	(i) exceeding rupees 1 million but not exceeding rupees 10	3,000/-

Sr. No.	Class of Persons	Rate of Tax per annum (Rupees)
	million	
(ii)	exceeding rupees 10 million but not exceeding rupees 50 million	5,000/-
(iii)	exceeding rupees 50 million	10,000/-
6.	Persons engaged in various professions and providing different services such as—	
(i)	Medical consultants or specialists/ dental surgeons—	
	(a) within Metropolitan and Municipal Corporations limits	7,000/-
	(b) others	5,000/-
(ii)	Registered medical practitioners—	
	(a) within Metropolitan and Municipal Corporations limits	1,500/-
	(b) others	1,000/-
(iii)	Others including homoeopaths, hakeems and ayurvedics—	
	(a) within Metropolitan and Municipal Corporations limits	1,000/-
	(b) others	500/-
(iv)	Auditing firms (per professionally qualified person)—	
	(a) within Metropolitan and Municipal Corporations limits	3,000/-
	(b) others	2,000/-
(v)	Management and tax consultants architects, engineering, technical and scientific consultants—	
	(a) within Metropolitan and Municipal Corporations limits	3,000/-
	(b) others	2,000/-
(vi)	(a) Members of Stock Exchanges	5,000/-
	(b) Money changers—	
	(i) within Metropolitan and Municipal Corporations limits	3,000/-
	(ii) others	1,000/-
	(c) real estate agents or motor vehicle dealers—	
	(i) within Metropolitan and Municipal Corporations limits	10,000/-
	(ii) others	5,000/-
	(d) recruiting agents—	
	(i) within Metropolitan and Municipal Corporations limits	10,000/-

<b>Sr. No.</b>	<b>Class of Persons</b>	<b>Rate of Tax per annum (Rupees)</b>
	(ii) others	5,000/-
(vii)	Carriage of goods and passengers by road–	
	(i) within Metropolitan and Municipal Corporations limits	2,000/-
	(ii) others	1,000/-
(viii)	Health clubs and gymnasiums–	
	(i) within Metropolitan and Municipal Corporations limits	2,000/-
	(ii) others	1,000/-” .