

**THE PUNJAB FINANCE ORDINANCE, 2001**  
**(VI of 2001)**

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**THE PUNJAB FINANCE ORDINANCE, 2001**  
**(VI of 2001)**

[30<sup>th</sup> June, 2001]

**An**  
**Ordinance**

*further to levy, enhance and rationalize certain taxes and duties in the Province of the Punjab.*

**Preamble.— WHEREAS** it is expedient further to levy, enhance and rationalize certain taxes and duties in the Province of the Punjab;

**NOW, THEREFORE**, in exercise of the powers conferred upon him under Article 4 of the Provisional Constitution (Amendment) Order No.9 of 1999, as amended by Chief Executive's Order No. 11 of 2000, 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, 2001.

(2) It shall come into force on the 1st day of July, 2001.

**2. Amendment of Act V of 1958.—** In the Punjab Urban Immovable Property Tax Act, 1958 (V of 1958), in section 4, for the existing clause (g), the following shall be substituted:—

“(g) Buildings and lands annual value of which does not exceed rupees twenty seven thousand belonging to a widow, a disabled person or a minor orphan:

Provided that where the annual value is more than rupees twenty seven thousand the tax shall be levied on the amount in excess of the said amount.”.

**3. Amendment of Act (X) of 1958.—** In the Punjab Entertainments Duty Act, 1958 (X of 1958), in section 3, in sub section (1), before the existing first proviso, the following proviso shall be added:—

“Provided that, for a period of the five years, the entertainment duty shall be levied and paid to the Government on all payments for admission to cinema houses at the rate of thirty percent of such payment and shall be converted into a fixed charge per day in respect of different categories of cinema houses, screening or exhibiting movies. The Government shall determine the categories of cinema houses and fix per day the rate of entertainment duty for each cinema:”.

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<sup>1</sup>Promulgated by the Governor of the Punjab on 30 June 2002; and published in the Punjab Gazette (Extraordinary), dated 30 June 2002, pages 1153-54. 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.

**4. Amendment of Act XXXIV of 1964.**– In the Punjab Finance Act, 1964 (XXXIV of 1964), in section 13, sub-section (1), for the existing Explanation (c), the following shall be substituted:–

“(c) “licensee” means a person licensed under section 15 or 20 of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997 (XL of 1997) to engage in the generation and sale of energy to a consumer and includes any person generating the electric power from a generator having the capacity of more than five hundred kilowatt for self use.”.

**5. Amendment of Act XIV of 1973.**– In the Punjab Finance Act, 1973(XIV of 1973), in the Sixth Schedule, in column 3, for the existing entries (i) and (ii) against serial No. 9, the following shall be substituted:-

“paise ten per kg if paid by 31st March.”.