

THE PUNJAB FINANCE ORDINANCE, 2002
(XXXVII of 2002)

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TEXT

'THE PUNJAB FINANCE ORDINANCE, 2002
(XXXVII of 2002)

[25th June, 2002]

An
Ordinance

to rationalize certain taxes, fees and duties in the Province of the Punjab.

Whereas it is expedient to rationalize certain taxes, fees and duties in the Province of the Punjab in the interest of equality and efficiency;

And whereas the Provincial Assembly of the Punjab is dissolved and the Governor is satisfied that circumstances exist which render it necessary to take immediate action;

And whereas 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 a Province may issue and promulgate an Ordinance;

Now, therefore, in exercise of the aforesaid powers and all other 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, 2002.

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

(3) It shall come into force on the 1st day of July, 2002.

2. Amendment of Act II of 1899.— In the Stamp Act, 1899 (II of 1899), in Schedule I, in Articles 10 and 39 the words “five thousand” wherever occurring shall be substituted by the words “four thousand”.

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

(i) in section 3, sub-section (4) shall be deleted and sub-sections (5), (6), (7) and (8) shall be renumbered as (3), (4), (5) and (6) respectively; and

(ii) in section 4, for clause (b), the following shall be substituted:—

“(b) buildings and lands other than those leased in perpetuity owned and administered by the Government of the Punjab or a

¹Promulgated by the Governor of the Punjab on 25 June 2002; and published in the Punjab Gazette (Extraordinary), dated 25 June 2002, pages 2023-2027. 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.

local government as defined in section 2 clause (xvi) of the Punjab Local Government Ordinance, 2001 (XIII of 2001);”.

4. Amendment of Act XXXII of 1958.— In the Punjab Motor Vehicles Taxation Act, 1958 (XXXII of 1958), in the Schedule—

- (i) in serial number 2, in column 3 of clause (b), for the figure “800/-”, the figure “1000/-” shall be substituted; and
- (ii) in serial number 4, in sub-clauses (i) and (ii) of clause (b), for the figures “550/- and “1000/-, the figures “600/-” and “1200/-” shall respectively be substituted.

5. Amendment of Ordinance XIX of 1965.— In the Punjab Motor Vehicles Ordinance, 1965 (XIX of 1965), in section 2 clause 23, after the word an comma “trailer,” the following shall be inserted:—

“a combined harvester, a rig, a fork lifter, a road roller, construction and earth moving machinery such as a wheel loader, a crane, an excavator, a grader, a dozer and a pipe layer, a road making and a road/sewerage cleaning plant.”.

6. Amendment of Act XIV of 1973.— In the Punjab Finance Act, 1973 (XIV of 1973)—

(1) In the Second Schedule—

- (i) in serial number 6, in column 3, for the figure “50.00”, the figure “100.00” shall be substituted;
- (ii) for serial numbers 7, 8 and 9 and the entries against them, the following shall be substituted:—

“7. Fee for duplicate certificate on loss or destruction of—

- (a) certificate of registration of a transport vehicle, under sub-rule (2) of Rule 38. Rs.200.00
- (b) certificate of fitness of a transport vehicle, under sub-rule (2) of Rule 38. Rs.100.00

8. Fee for duplicate certificate of a defaced or torn—

- (a) certificate of registration of a transport vehicle, under sub-rule (2) of Rule 39. Rs.200.00
- (b) certificate of fitness of a transport vehicle, under sub-rule (2) of Rule 39. Rs.100.00

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

- (a) Motorcycles/Scooters, Tractors and Trucks/Buses/Pickups/Rickshaws/ Taxis 1% of the value of the vehicle.
- (b) Combined Harvesters, Rigs, Fork Lifters, Road Rollers, construction and earth moving machinery such as Rs.300.00

Wheel Loaders, Cranes, Excavators, Graders, Dozers and Pipe Layers, Road Making and Road/Sewerage Cleaning Plants.

- (c) Other vehicles with engine power-
- | | | |
|-------|--|---------------------------------|
| (i) | not exceeding 1000 cc. | 1% of the value of the vehicle. |
| (ii) | exceeding 1000 cc but not exceeding 2000 cc. | 2% of the value of the vehicle. |
| (iii) | exceeding 2000 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/-; and
- (ii) temporary registration of any vehicle shall be charged at the rate of Rs.200/-.”.
- (iii) for serial number 10 and the entry against it the following shall be substituted:-

“10. Fee for transfer of ownership of a motor vehicle under sub rule (1) of rule 47 shall be charged at the following rates:-

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| (a) | a motorcycle, a scooter and an invalid carriage or a trailer not having more than two wheels and not weighing more than one ton in unladen weight; | Rs.100.00 |
| (b) | a heavy transport vehicle; | Rs.4,000.00 |
| (c) | any other vehicle- | |
| (i) | with engine capacity up to 1000 cc | Rs.1,000.00 |
| (ii) | with engine capacity exceeding 1000 cc | Rs.1,500.00” |

- (iv) after serial 10, the following new serial numbers 11 and 12 shall be added:-

“11. Fee for issuance of a copy of record of part thereof including miscellaneous certificates/orders relating to record maintained under rule 44. Rs.20.00 per copy

12. Fee for endorsement of Hire Purchase Agreement of a vehicle under rule 46-

(i)	a motorcycle/scooter	Rs.100.00
(ii)	a heavy transport vehicle; and	Rs.4,000.00
(iii)	any other vehicle.	
	a) with engine capacity upto 1000 cc	Rs.1,000.00
	b) with engine capacity exceeding 1000 cc	Rs.1,500.00.”

(2) In the Sixth Schedule, in serial number 9, in column 3, for the words, figure and letters “if paid by 31st March”, the words “to be paid within the prescribed period” shall be substituted.

7. Amendment of Act XV of 1977.— In the Punjab Finance Act, 1977 (XV of 1977), in the Second Schedule in serial number 6—

- (i) after clause (v), the following new clause (vi) shall be added:—
“(vi) Lawyers Rs.1,000/-“;
- (ii) clause (vi), (vii) and (viii) shall be renumbered as (vii), (viii) and (ix) respectively;
- (iii) for the renumbered clause (vii) and the entries against it, the following shall be substituted, namely:—
- | | |
|---|--------------|
| “(vii)(a) Members of Stock Exchanges | Rs.5,000/- |
| (b) money changers— | |
| (i) within Metropolitan and Municipal Corporations limits | Rs.3,000/- |
| (ii) others | Rs.1,000/- |
| (c) Motorcycle/scooter dealers— | |
| (i) within Metropolitan and Municipal Corporations limits | Rs.5,000/- |
| (ii) others | Rs.3,000/- |
| (d) Motor car dealers and real estate agents— | |
| (i) within Metropolitan and Municipal Corporations limits | Rs.10,000/- |
| (ii) others | Rs.5,000/- |
| (e) Recruiting agents— | |
| (i) within Metropolitan and Municipal Corporations limits | Rs.10,000/- |
| (ii) others | Rs.5,000/-”. |

(iv) after the renumbered clause (ix), a new clause (x) shall be added, namely:-

“(x) jewelers, departmental stores, electronic goods stores, cable operators, printing presses and pesticide dealers Rs.1,000/-”.