

THE PUNJAB FINANCE ACT, 1973
(XIV of 1973)

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'THE PUNJAB FINANCE ACT, 1973
(XIV of 1973)

[29th June, 1973]

**An
Act**

to continue and levy certain taxes and fees in the Province of the Punjab.

Preamble.— WHEREAS it is expedient to continue and levy certain taxes and fees in the Province of the Punjab;

It is hereby enacted as follows:—

1. Short title, extent and commencement.— (1) This Act may be called the Punjab Finance Act, 1973.

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

(3) It shall come into force on and from the 1st day of July, 1973.

2. Definition.— In this Act, unless there is anything repugnant in the subject or context, "Government" means the Government of the Punjab.

3. Substitution of Schedules to Punjab Act XV of 1951 and Bahawalpur Act XII of 1949.— Notwithstanding anything to the contrary contained in the Punjab Agricultural Income Tax Act, 1951 and the Bahawalpur State Agricultural Income Tax Act, 1949, for the Schedules appended to the said Acts, as substituted by section 3 of the Punjab Finance Ordinance, 1971 (Ordinance No. XI of 1971), the First Schedule to this Act shall be substituted.

4. ²[* * * * *]

5. Enhancement of fees relating to motor vehicles.— Notwithstanding anything to the contrary contained in the West Pakistan³ Motor Vehicles Ordinance, 1965 and the rules made thereunder, the fees payable under the rules mentioned in column 2 of the Second Schedule appended to this Act shall be paid at the rates specified in column 3 thereof.

6. Enhancement of Motor Vehicles Tax.— For the Schedule to the West Pakistan⁴ Motor Vehicles Taxation Act, 1958 (West Pakistan Act No. XXXII of 1958),

¹This Act was passed by the Punjab Assembly on 29th June, 1973; assented to by the Governor of the Punjab on 29th June, 1973; and, published in the Punjab Gazette (Extraordinary), dated 29th June, 1973, pages, 999-A to 999-S.

²Omitted by the Punjab Finance Act, 1992 (VI of 1992); and published in the Punjab Gazette (Extraordinary) dated 29.6.1992, pages 2959-C to 2959-F, s.4 (w.e.f. 1.7.1992).

³Now 'Provincial', see the Federal Adaptation of Laws Order, 1975 (P.O. 4 of 1975); and published in the Gazette of Pakistan (Extraordinary), dated 1.8.1975, pages 435-467, see Article 2 and Table of General Adaptations.

⁴Now 'Punjab', see the Punjab Laws (Adaptation) Order, 1974 (Pb A.O. 1 of 1974); and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP, see Article 2 and Schedule, Part III, at entry No.12 (w.e.f. 14.8.1973).

in its application to the Province of the Punjab, as substituted by section 8 of the Punjab Finance Ordinance, 1971 (Punjab Ordinance No. XI of 1971), the Third Schedule to this Act shall be substituted.

7. Amendment of West Pakistan⁵ Urban Immovable Property Tax Act, 1958 (West Pakistan Act V of 1958).— In the West Pakistan⁶ Urban Immovable Property Tax Act, 1958 (W.P. Act No. V of 1958), in its application to the Province of the Punjab, in section 4—

(a) in clause (b), in sub-clause (ii), the words “when used exclusively for public purposes and not used or intended to be used for purposes of profit” shall be omitted; and

(b) for the existing clause (c), the following shall be substituted:—

“(c)(i) buildings and lands, the annual value of which does not exceed four hundred and thirty-two rupees; or

(ii) one building occupied by an owner for his residence, the annual value of which does not exceed four hundred and eighty-six rupees in the rating area of a municipality of the first class,

subject to the condition that the owner or any member of his family does not own any other property in that Rating Area and such other conditions as may be prescribed:

Provided that if such building or land is in the ownership of a person who owns any other building or land in the same Rating Area, the annual value of such building or land, shall, for the purposes of this clause, be deemed to be the aggregate value of all buildings and land owned by him in that area;”.

8. Amendment of Court-fees Act, 1870 (Act No. VII of 1870).— In the Court-fees Act, 1870 (Act No. VII of 1870) in its application to the Province of the Punjab,—

(a) In section 7—

(i) in clause iv, the comma at the end shall be replaced by a colon and thereafter the following proviso shall be added:—

“Provided that nothing in this clause shall apply to suits mentioned in clause iv-A,”;

(ii) after the existing clause iv, the following new clause shall be added—

“iv-A. ***For a declaratory decree regarding immovable property on the basis of alleged sale etc.***— In suits for a declaratory decree with or without consequential relief as to right in or title to movable property based on alleged sale, gift, exchange or mortgage—

according to the value of the property,”; and

⁵Now ‘Punjab’, see the Punjab Laws (Adaptation) Order, 1974 (Pb A.O. 1 of 1974); and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP, see Article 2 and Schedule, Part III, at entry No.5 (w.e.f. 14.8.1973).

⁶Ibid.

- (iii) for the existing clause v, the following shall be substituted:—
- “v. In suits for the possession of land, houses and gardens— according to the value of the subject-matter; and such value shall be deemed to be—
- (a) where the subject-matter is land and where net profits have arisen from such land during the year next before the date of presenting the plaint—
fifteen times such net profits;
- (b) where the subject-matter is land and where no such profits have arisen therefrom—
market value of such land;
- (c) where the subject-matter is a house or garden—
according to the market value of the house or garden;”;
- (b) section 35-A shall be deleted; and
- (c) for Schedules I and II, the Fourth and Fifth Schedules, respectively, appended to this Act shall be substituted.

9. Amendment of West Pakistan Family Courts Act, 1964 (West Pakistan Act XXXV of 1964).— In the West Pakistan Family Courts Act, 1964 (West Pakistan Act No. XXXV of 1964), in its application to the Province of the Punjab, in section 19, for the words “rupee one”, the words “rupees fifteen” shall be substituted.

10. Enhancement of fees under the Cotton Control Ordinance, 1966 and the rules thereunder.— Notwithstanding anything to the contrary contained in the West Pakistan Cotton Control Ordinance, 1966 and the rules made thereunder, the fees payable under the rules mentioned in column 2 of the Sixth Schedule to this Act, shall be paid at the rates specified in column 3 thereof.

11. Application of existing laws.— Where any tax imposed or any fee levied by this Act is by way of an addition to any tax imposed or fee levied by or under any enactment and rules in force in the Punjab, the procedure provided in such enactment and rules for the assessment, collection and recovery of such tax or fee shall, so far as applicable, apply to the assessment, collection and recovery of the additional tax or fees, as the case may be.

12. Bar of suits in civil courts.— No suit shall lie in any civil court to set aside or modify any assessment, levy or collection of a tax, or fee made under this Act and the rules made thereunder or any penalty imposed under sub-section (2) of section 4 of 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 assessment, collection and payment of any tax or fee levied or the imposition of any penalty 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 Punjab Finance Act, 1972, shall, so far as may be, continue in force and be deemed to have been made under this Act.

FIRST SCHEDULE
(See SECTION 3 OF THE PUNJAB FINANCE ACT, 1973)

Slabs of total land revenue	Amount of tax in respect of each slab.
Upto Rs. 200	Nil.
More than Rs. 200 but not more than Rs. 500.	Equal to the land revenue.
More than Rs. 500 but not more than Rs. 750.	One-and-a-half times the land revenue.
More than Rs. 750 but not more than Rs. 1,000.	Twice the land revenue.
More than Rs. 1,000 but not more than Rs. 2,000.	Two-and-a-half times the land revenue.
More than Rs. 2,000 but not more than Rs. 3,000.	Three times the land revenue.
More than Rs. 3,000 but not more than Rs. 5,000.	Three-and-a-half times the land revenue.
More than Rs. 5,000 but not more than Rs. 8,000.	Four-and-a-half times the land revenue.
More than Rs. 8,000 but not more than Rs. 10,000.	Six times the land revenue.
More than Rs. 10,000.	Seven times the land revenue.

⁷[**SECOND SCHEDULE**
(**See SECTION 5 OF THE PUNJAB FINANCE ACT, 1973**)

Serial No.	Description of fee and relevant rule of the West Pakistan Motor Vehicles Rules, 1969.	Rate of fee.
1	2	3
⁸ [1.	Fee for the test of competence to drive under sub-rule (3) of rule 8—	Rs.
	(i) Motor Cycle	⁹ [50.00]
	(ii) Motor Cycle Rickshaw	30.00
	(iii) Motor Cab Rickshaw	¹⁰ [50.00]
	(iv) Motor Car	¹¹ [160.00]
	(v) Motor Cab/Taxi	40.00
	(vi) Delivery Van	40.00
	(vii) Light Transport Vehicle	¹² [160.00]
	(viii) Heavy Transport Vehicle	¹³ [210.00]
	(ix) Light Transport Vehicle (P.S.V.)	¹⁴ [150.00]
	(x) Heavy Transport Vehicle (P.S.V.)	¹⁵ [200.00]
	(xi) Locomotive	100.00
	(xii) Tractor	¹⁶ [50.00]
	¹⁷ [(xii-a) Tractor Commercial	100.00]
	(xiii) Road Roller	100.00
	(xiv) Invalid Carriage	20.00
	(xv) Any other category	40.00
2.	Fee for issue of driving licence under clause (i) of rule 26—	

⁷Substituted by the Punjab Finance Ordinance, 1978 (XIII of 1978); and published in the Punjab Gazette (Extraordinary), dated 27.6.1978, pages 733 to 781, s.7.

⁸Substituted by the Punjab Finance Act, 1992 (VI of 1992); and published in the Punjab Gazette (Extraordinary) dated 29.6.1992, pages 2959-C to 2959-F, s.4 (w.e.f. 1.7.1992).

⁹Substituted by the Punjab Finance Act 1998 (VII of 1998); and published in the Punjab Gazette (Extraordinary), dated 30.6.1998, pages 1577-1580, s.5.

¹⁰Ibid.

¹¹Substituted for the figures "150" by the Punjab Finance Act, 2004 (XIX of 2004); and published in the Punjab Gazette (Extraordinary), dated 30.6.2004, pages 1989-1992, s.6 (w.e.f. 1.7.2004).

¹²Substituted *ibid*.

¹³Substituted *ibid*, for the figures "200".

¹⁴Substituted by the Punjab Finance Act 1998 (VII of 1998); and published in the Punjab Gazette (Extraordinary), dated 30.6.1998, pages 1577-1580, s.5.

¹⁵Ibid.

¹⁶Ibid.

¹⁷Added *ibid*.

Serial No.	Description of fee and relevant rule of the West Pakistan Motor Vehicles Rules, 1969.	Rate of fee.
¹⁸ [(i)	Motor Cycle	100.00
(ii)	Motor Cycle Rickshaw	100.00
(iii)	Motor Cab Rickshaw	100.00
(iv)	Motor Car	¹⁹ [150.00]
(v)	Delivery Van	60.00
(vi)	Light Transport Vehicle	²⁰ [150.00]
(vii)	Heavy Transport Vehicle	²¹ [200.00]
(viii)	Locomotive	140.00
(ix)	Tractor	²² [50.00]
(x)	Road Roller	100.00
(xi)	Invalid Carriage	20.00
(xii)	Any other category	40.00
²³ [(xii-a)	Tractor Commercial	100.00]
3.	For renewal of driving licence under clause (ii) of rule 26–	
(a)	If paid within thirty days from the day of the expiry of a licence.	Same as for the issue of a licence under serial No. 2 above
(b)	If paid after thirty days but within ninety days of the expiry of a licence.	a sum equal to the fee under item (a) above plus 50% thereof.
(c)	If paid after ninety days but within one year of the expiry of a licence.	a sum equal to double the fee prescribed under item (a) above.
(d)	If paid after one year of the expiry of a licence.	a sum equal to the fee under item (c) above plus 25% thereof.
4.	Fee for a duplicate licence under sub-rule (6) of rule 13, sub-rule (4) of rule 14 and sub-rule (4) of rule 15.	a sum equal to the fee prescribed for the issue of a licence under serial No.2 above.
5.	²⁴ [(i) Fee for learner's driving licence under sub-rule (2) of rule 19.	Rs.60.00

¹⁸Substituted by the Punjab Finance Ordinance, 2000 (III of 2000); and published in the Punjab Gazette (Extraordinary), dated 30.6.2000, pages 587-595, s.6 (w.e.f. 1.7.2000), 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.

¹⁹Substituted by the Punjab Finance Act 1998 (VII of 1998); and published in the Punjab Gazette (Extraordinary), dated 30.6.1998, pages 1577-1580, s.5.

²⁰Ibid.

²¹Ibid.

²²Ibid.

²³Added ibid.

²⁴Substituted by the Punjab Finance Ordinance, 2000 (III of 2000); and published in the Punjab Gazette (Extraordinary), dated 30.6.2000, pages 587-595, s.6 (w.e.f. 1.7.2000), which will remain in force under the Provisional Constitution (Amendment) Order

Serial No.	Description of fee and relevant rule of the West Pakistan Motor Vehicles Rules, 1969.	Rate of fee.
	(ii) Fee for renewal of a learner's driving licence under sub-rule (4) of rule 19.	Rs. 40.00]
²⁵ [6.	Fee for duplicate certificate on loss or destruction of certificate of registration of a vehicle, other than a transport vehicle, under sub-rule (2) of Rule 37.	Rs. ²⁶ [500.00]
²⁷ [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. ²⁸ [1000.00]
	(b) certificate of fitness of a transport vehicle, under sub-rule (2) of Rule 38.	Rs.100.00]
²⁹ [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. ³⁰ [1000.00]
	(b) certificate of fitness of a transport vehicle, under sub-rule (2) of Rule 39.	Rs.100.00]
³¹ [9.	Registration fee under rule 42 shall be charged at the following rates:-	
	(a) Motorcycles/Scooters, Tractors and 1% of the value of the Truck/Buses/Pickups/ Rickshaws/Taxis vehicle.	
	(b) Combined Harvesters, Rigs, Fork Lifters, Road Rollers, construction and earth moving machinery such as Wheel Loaders, Cranes, Excavators, Graders, Dozers and Pipe Layers, Road Making and Road/Sewerage Cleaning Plants.	Rs.300.00
	(c) Other vehicles with engine power—	

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.

²⁵Substituted by the Punjab Finance Act 1997 (IX of 1997); and published in the Punjab Gazette (Extraordinary), dated 30.6.1997, pages 1011-1014, s.5.

²⁶Substituted for the figure "100.00" by the Punjab Finance Act, 2004 (XIX of 2004) ; and published in the Punjab Gazette (Extraordinary), dated 30.6.2004, pages 1989-1992, s.6 (w.e.f. 1.7.2004).

²⁷Substituted by the Punjab Finance Ordinance, 2002 (XXXVII of 2002); and published in the Punjab Gazette (Extraordinary), dated 25.6.2002, pages 2023-2027, s.6 (w.e.f. 1.7.2002), 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.

²⁸Substituted for the figure "200.00" by the Punjab Finance Act, 2004 (XIX of 2004) ; and published in the Punjab Gazette (Extraordinary), dated 30.6.2004, pages 1989-1992, s.6 (w.e.f. 1.7.2004).

²⁹Substituted by the Punjab Finance Ordinance, 2002 (XXXVII of 2002); and published in the Punjab Gazette (Extraordinary), dated 25.6.2002, pages 2023-2027, s.6 (w.e.f. 1.7.2002), 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.

³⁰Substituted for the figure "200.00" by the Punjab Finance Act, 2004 (XIX of 2004) ; and published in the Punjab Gazette (Extraordinary), dated 30.6.2004, pages 1989-1992, s.6 (w.e.f. 1.7.2004).

³¹Substituted by the Punjab Finance Ordinance, 2002 (XXXVII of 2002); and published in the Punjab Gazette (Extraordinary), dated 25.6.2002, pages 2023-2027, s.6 (w.e.f. 1.7.2002), 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.

Serial No.	Description of fee and relevant rule of the West Pakistan Motor Vehicles Rules, 1969.	Rate of fee.
	(i) not exceeding 1000cc	1% of the value of the vehicle
	³² [(ii) exceeding 1000cc but not exceeding 1500cc	2% of the value of the vehicle
	(iia) exceeding 1500cc but not exceeding 2000cc	3% of the value of the vehicle]
	(iii) exceeding 2000cc	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/-.]	
³³ [10.	Fee for transfer of ownership of a motor vehicle under sub-rule (1) of Rule 47 shall be charged at the following rates:-	
	(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. ³⁴ [150.00]
	(b) a heavy transport vehicle;	Rs.4,000.00
	³⁵ [(c) Any other vehicle–	
	(i) with engine capacity up to 1000cc	Rs.1,200.00
	(ii) with engine capacity exceeding 1000cc but not exceeding 1800cc.	Rs.2,000.00
	(iii) with engine capacity exceeding 1800cc.	Rs.3,000.00]
³⁶ [11.	Fee for issuance of a copy of record or part thereof including miscellaneous certificates/orders relating to record maintained under rule 44.	Rs.20.00 per copy]
³⁷ [12.	Fee for endorsement of Hire Purchase Agreement of a vehicle under sub-rule (6) of rule 46 shall be charged at the following rates:-	

³²Substituted by the Punjab Finance Act 2016 (XXXV of 2016), published in the Punjab Gazette (Extraordinary), dated: 29 June 2016, pp. 6083-6092, s.6: it came into force on 1 July 2016.

³³Ibid.

³⁴Substituted for the figure "100.00" by the Punjab Finance Act, 2004 (XIX of 2004) ; and published in the Punjab Gazette (Extraordinary), dated 30.6.2004, pages 1989-1992, s.6 (w.e.f. 1.7.2004).

³⁵Substituted the Punjab Finance Act, 2004 (XIX of 2004); and published in the Punjab Gazette (Extraordinary), dated 30.6.2004, pages 1989-1992, s.6 (w.e.f. 1.7.2004).

³⁶Added by the Punjab Finance Ordinance, 2002 (XXXVII of 2002); and published in the Punjab Gazette (Extraordinary), dated 25.6.2002, pages 2023-2027, s.6 (w.e.f. 1.7.2002), 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.

³⁷Substituted by the Punjab Finance Act, 2004 (XIX of 2004); and published in the Punjab Gazette (Extraordinary), dated 30.6.2004, pages 1989-1992, s.6 (w.e.f. 1.7.2004)

Serial No.	Description of fee and relevant rule of the West Pakistan Motor Vehicles Rules, 1969.	Rate of fee.
	(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.150.00
	(b) a heavy transport vehicle;	Rs.4,000.00
	(c) any other vehicle—	
	(i) with engine capacity upto 1000cc	Rs.1,200.00
	(ii) with engine capacity exceeding 1000cc but not exceeding 1800cc	Rs.2,000.00
	(iii) with engine capacity exceeding 1800cc.	Rs.3,000.00]
³⁸ [13.	Fee for assignment of fresh registration mark to a vehicle under section 30 of the Provincial Motor Vehicles Ordinance, 1965 and under sub-rule (1) of rule 48 shall be charged at the following rates—	
	(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.150.00
	(b) a heavy transport vehicle;	Rs.4,000.00
	(c) any other vehicle—	
	(i) with engine capacity upto 1000cc	Rs.1,200.00
	(ii) with engine capacity exceeding 1000cc but not exceeding 1800cc	Rs.2,000.00
	(iii) with engine capacity exceeding 1800cc	Rs.3,000.00]
³⁹ [14.	Fee for alteration in a motor vehicle under sub-rule (2) of rule 49 shall be charged at the following rates:-	
	(i) transport vehicles	Rs.3,000.00
	(ii) other vehicles	Rs.1,500.00]

³⁸Added ibid.

³⁹Ibid.

THIRD SCHEDULE
(See SECTION 6 OF THE PUNJAB FINANCE ACT, 1973)

Serial No.	Description of Motor Vehicles	Annual rate of tax
1	2	3
		Rs.
1.	Cycles (including motor scooters) and cycle with attachment for propelling the same by mechanical process not exceeding 8 cwts. in unladen weight:—	
	(a) Bicycles not exceeding 200 lbs. in unladen weight.	30
	(b) Bicycles exceeding 200 lbs. in unladen weight.	40
	(c) Bicycles if used for drawing a trailer or side-car, in addition.	10
	(d) Tricycles	40
2.	Vehicles not exceeding 5 cwts. in unladen weight, adapted and used for invalids.	5
3.	Vehicles used for the transport or haulage of goods or materials (including tricycles weighing more than 8 cwts. in unladen weight):—	
	(a) Electrically propelled vehicles not exceeding 25 cwts. in unladen weight.	35
	(b) All vehicles with maximum laden capacity upto 4,480 lbs. (including delivery vans).	240
	(c) All vehicles with maximum laden capacity exceeding 4,480 lbs. but not exceeding 8,960 lbs.	400
	(d) All vehicles with maximum laden capacity exceeding 8,960 lbs. but not exceeding 13,440 lbs.	600
	(e) All vehicles with maximum laden capacity exceeding 13,440 lbs. but not exceeding 17,920 lbs.	1,200
	(f) All vehicles with maximum laden capacity exceeding 17,920 lbs.	1,800
	(g) Extra charges for trailer.	138
4.	Vehicles plying for hire and ordinarily used for the transport of passengers (taxis and buses)—	
	(a) Tram Cars	15
	(b) Tricycles propelled by mechanical power (rickshaw cabs seating not more than 3 persons).	250
	(c) Other vehicles seating not more than 4 persons.	330
	(d) Other vehicles seating more than 4 but not more than 6 persons.	415
	(e) Other vehicles seating more than 6 persons:	104 per seat
	Provided that the motor vehicles plying for hire exclusively within the limits of a corporation, a municipality or a cantonment and seating more than 20 persons shall be subject to the payment of Motor	

Vehicles tax at the rate of Rs. 50/- per seat per annum.

Note– The number of persons mentioned in Article 4 does not include the driver and, as the case may be, the cleaner, the conductor or the attendant of the vehicle.

5. Motor Vehicles other than those liable to tax under the foregoing provisions of this Schedule–

(a) seating not more than one person.	84
(b) seating not more than 3 persons.	168
(c) seating not more than 4 persons.	240
(d) seating more than 4 persons for every additional person that can be seated.	60 per seat.

Note– Station wagons used for private purposes shall be taxed under Article 5.

FOURTH SCHEDULE

(See SECTION 86 OF THE PUNJAB FINANCE ACT, 1973)

“SCHEDULE I Ad Valorem FEES

Serial No.	Article	Proper fee
1	2	3
1.	Plaint, written statement pleading a set off or counter claim or memorandum of appeal (not otherwise provided for in this Act) or of cross-objection presented to any Civil or Revenue Court except those mentioned in Section 3.	Seven-and-a-half per centum on the amount or value of the subject matter in dispute subject to a maximum of fifteen thousand rupees.
	<i>Note</i> — The amount payable under this number shall be rounded to the nearest fifty paisas.	
2.	Plaint in a suit for possession under the Specific Relief Act, 1877, section 9.	A fee of one-half the amount prescribed in serial No.1.
3.	Application for review of judgment, if presented on or after the ninetieth day from the date of the decree.	The fee leviable on the plaint or memorandum of appeal.
4.	Application for review of judgment, if presented before the ninetieth day from the date of the decree.	One-half of the fee leviable on the plaint or memorandum of appeal.
5.	Copy or translation of a judgment or order not being, or having the force of, a decree—	
	(a) When such judgment or order is passed by any Civil Court, other than a High Court, or by the presiding officer of any Revenue Court or office, or by any other judicial or executive authority.	One rupee.
	(b) When such judgment or order is passed by a High Court.	Two rupees.
6.	Copy of a decree or order having force of a decree—	
	(a) When such decree or order is made by any Civil Court other than a High Court, or any Revenue Court—	
	(i) if the amount or value of the subject-matter of the suit wherein such decree or order is made does not exceed fifty rupees;	One rupee.
	(ii) if such amount or value exceeds fifty rupees.	Two rupees.
	(b) When such decree or order is made by a High Court.	Five rupees.
7.	Copy of any document liable to stamp duty under the Stamp Act, 1899, when left by any party to a suit or proceeding in place of the original withdrawn—	
	(a) When the stamp duty chargeable on the original does not exceed fifty paisas;	The amount or duty chargeable on the original.

- (b) In any other case. One rupee.
8. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report or the like, taken out of any Civil or Criminal or Revenue Court or office or from the office of any chief officer charged with the executive administration of a Division—
 For every three hundred and sixty words or fraction of three hundred and sixty words. Fifty paises.
9. Probate of a will or letters of administration with or without will annexed—
 When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, but does not exceed ten thousand rupees. Two per centum on such amount or value.
 When such amount or value exceeds ten thousand rupees but does not exceed fifty thousand rupees. Three per centum on such amount or value.
 When such amount or value exceeds fifty thousand rupees: Four per centum on such amount or value.
 Provided that when, after the grant of a certificate under the Succession Act, 1925, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.
Note— The amount payable under this number to be rounded to the nearest rupee.
10. Certificate under the Succession Act, 1925—
 (i) On the amount or value of any debt or security specified in the certificate under section 8 of the Act. Two per centum on such amount or value.
 (ii) On the amount or value of any debt or security to which the certificate is extended under section 10 of the Act. Three per centum on such amount or value.
Explanation 1.— For the purposes of this number, the amount of a debt is its amount, including interest on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.
Explanation 2.— Whether or not any power with respect to a security specified in a certificate has been conferred under the Act; and where such a power has been so conferred whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security, or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.
11. Application to the Board of Revenue/Commissioners of Divisions for the exercise of its revisional jurisdiction under section 84 of the Punjab Tenancy Act, 1887—
 When the amount or value of the subject-matter in dispute does not exceed twenty-five rupees. Two rupees.
 When such amount or value exceeds twenty-five rupees. The fee leviable on a memorandum of appeal.
12. Application to a High Court for the exercise of its revisional

jurisdiction under section 115 of the Code of Civil Procedure,
1908—

Where the application is for revision of an order and the amount or value of the subject-matter is less than two thousand rupees. Seven rupees and fifty paisas.

Where the application is for the revision of an order and the subject-matter is two thousand rupees or more. Fifteen rupees.

Where the application is for the revision of an appellate decree. The fee leviable on a memorandum of appeal.”

FIFTH SCHEDULE
(See SECTION 8 OF THE PUNJAB FINANCE ACT, 1973)
“SCHEDULE II
FIXED RATES

Serial No.	Article	Proper Fee
1	2	3
1.	Application or petition—	
	(a) When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government and when the subject matter of such application relates exclusively to those dealings; or When presented to any Officer of land-revenue by any person holding temporarily settled land under direct engagement with Government and when the subject-matter of the application or petition relates exclusively to such engagement; or When presented to any Civil Court other than a principal Civil Court of original jurisdiction or to any Court of Small Causes constituted under the Provincial Small Causes Courts Act, 1887, or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of subject-matter is less than fifty rupees; or When presented to any Civil, Criminal or Revenue Court, or to any Board or Executive Officer for the purpose of obtaining a copy or translation or any judgment, decree or order passed by such Court, Board or Officer, or of any other document or record in such court or Office;	One rupee.
	(b) When containing a complaint or charge of any offence other than an offence for which police officers may, under the Code of Criminal Procedure, 1898, arrest without warrant, and present to any Criminal Court; or When presented to a Civil, Criminal or Revenue Court, or to a Collector or any Revenue officer, having jurisdiction equal or subordinate to a Collector or to any Magistrate in his executive capacity and not otherwise provided for by this Act; or to deposit in Court revenue or rent; or for determination by a Court of the amount of compensation to be paid by a landlord to his tenant.	Two rupees. Two rupees. Two rupees.
	(c) (i) When presented to a Chief Controlling Revenue or Executive Authority, or to a Commissioner of Revenue or Circuit or to any Chief officer charged with executive administration of a Division and not otherwise provided by this Act. (ii) When presented to a Court or Authority other than a High Court, for transfer of cases.	Two rupees. Five rupees.
	(d) When presented to a High Court—	
	(i) Under the Companies Act, 1913, for winding up a	Two hundred

	company.	rupees.
	(ii) Under the said Act for taking some other judicial action.	Ten rupees.
	(iii) For transfer of cases.	Five rupees.
	(iv) In all other cases.	Five rupees.
2.	Application to any Civil Court that records may be called for from another Court— When the Court grants the application and is of the opinion that the transmission of such records involves the use of the post.	Three rupees in addition to any fee levied on the application under clause (a), clause (b) or clause (c) of number 1 of this Schedule.
3.	Application for leave to sue as a pauper.	Two rupees.
4.	Application for leave to appeal as a pauper.	Two rupees.
5.	Plaint or memorandum of appeal in a suit to establish or disprove a right of occupancy.	Two rupees.
6.	Undertaking under section 49 of the Divorce Act, 1869.	One rupee.
7.	Mukhtarnama or Wakalatnama when presented for the conduct of any one case—	
	(a) to any Civil or Criminal Court, other than a High Court, or to any revenue Court, or to any Collector or Magistrate, or other executive Officer, except such as are mentioned in clauses (b) and (c) of this number;	Two rupees.
	(b) to Commissioner or Revenue, Circuit or Customs or to any officer charged with the executive administration of a Division, not being the Chief Revenue or Executive Authority;	Two rupees.
	(c) to a High Court, Board of Revenue or other Chief Controlling Revenue or Executive Authority.	Three rupees.
8.	Memorandum of appeal when the appeal is not from a decree or an order having the force of a decree and is presented—	
	(a) to any Civil Court other than a High Court, or to any Revenue Court or Executive Officer other than the High Court or Chief Controlling Revenue or Executive Authority;	Three rupees.
	(b) to the Central Board of Revenue under section 188 of the Sea Customs Act, 1878, or section 35 of the Central Excise and Salt Act, 1944;	Twenty-five rupees.
	(c) to High Court or other Chief Controlling Executive or Revenue Authority.	Ten rupees.
9.	Caveat.	Ten rupees.

10.	Petition in a suit under the Native Convert's Marriage Dissolution Act, 1866.	Ten rupees.
11.	Plaint or memorandum of appeal in each of the following suits–	
	(i) to alter or set aside a summary decision or order of any Civil Court, not being a High Court or any Revenue Court;	Ten rupees.
	(ii) to alter or cancel any entry in a register of the names of proprietors of Revenue-paying estates;	Ten rupees.
	(iii) to obtain a declaratory decree when no consequential relief is prayed;	Thirty rupees.
	(iv) to set aside an award;	Ten rupees.
	(v) to set aside an adoption;	Ten rupees.
	(vi) to set aside an alienation;	Fifteen rupees.
	(vii) every other suit where it is not possible to estimate at a money-value the subject-matter in dispute, and which is not otherwise provided for by this Act.	Ten rupees.
12.	Application under Chapter III of the Arbitration Act, 1940.	Twenty rupees.
13.	Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908.	Twenty rupees.
14.	Every petition under the Divorce Act, 1869, except petitions under section 44 of the same Act, and every memorandum of appeal under section 55 of the same Act.	Twenty rupees.
15.	Plaint or memorandum of appeal under the Parsi Marriage and Divorce Act, 1936.	Twenty rupees.
16.	Plaint or memorandum of appeal in a suit by a reversioner under the Punjab Customary Law for a declaration in respect of an alienation of ancestral land.	Twenty rupees.
17.	For determination of fair rent or eviction of tenant under sections 4 and 13 of the West Pakistan ⁴⁰ Urban Rent Restriction Ordinance, 1959 (VI of 1959)–	
	(i) Where the property involved is exempted from Property Tax under the West Pakistan ⁴¹ Urban Immovable Property Tax Act.	Five rupees.
	(ii) Where such property is assessed to Urban Immovable Property Tax.	Fifteen rupees.

⁴⁰Now 'Punjab', see the Punjab Laws (Adaptation) Order, 1974 (Pb A.O. 1 of 1974); and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP, see Article 2 and Schedule, Part III, at entry No.20 (w.e.f. 14.8.1973).

⁴¹Ibid.

SIXTH SCHEDULE
(See SECTION 10 OF THE PUNJAB FINANCE ACT, 1973)

Serial No.	Description of Fee and relevant rule of the West Pakistan Cotton Control Rules, 1966.	Fee
1	2	3
42[1.	(i) Licence for installation of new cotton ginning factory.	Rs.125 per roller or its equivalent subject to a maximum of Rs. 5,000.
	(ii) Licence for installation of a new cotton pressing factory.	Rs.5,000 per bailing press.]
2.	Licence for working a cotton ginning, cotton pressing or cotton seed oil factory (before 31st August) under rule 12.	(i) Rs.20 for single roller or per saw gin with ten saws and Rs.30 per double roller gin. (ii) Rs.50 per seed oil factory. (iii) Rs.200 per cotton pressing factory.
3.	Licence for working a cotton ginning, cotton pressing or cotton seed oil factory (after 31st August) under rule 12.	(i) Rs.2 per day in addition to fees prescribed in 2 (i) per single roller or per saw gin with ten saws and Rs.3 per day in addition to the fees prescribed under 2 (i) per double roller gin; (ii) Rs.2 per day in addition to the fees prescribed under 2 (ii); and (iii) Rs.2 per day in addition to the fees prescribed under 2 (iii).
4.	Allotment of identification mark to factory under rule 12.	Rs.30 per annum.
5.	Licence for alteration or extension of an existing cotton ginning or pressing factory under rule 12.	Rs.400.
6.	Duplicate copy of a licence under rule 12.	Rs.40.
7.	Licence for installation of new or alteration or extension of an existing cotton seed oil factory under rule 12.	Rs.200.
8.	Licence for bringing into a tract or area, cotton or cotton-seed other than that prescribed for that tract or area under rule 12.	40 paisas per maund of unginned cotton, Rs.1 per maund of ginned cotton, 10 paisas per maund of cotton-seed.
9.	Receipt of cotton during a cotton year (cotton fee) under rule 12.	43[paisa ten per kg 44[to be paid within the prescribed period].]

⁴²Substituted by the Punjab Finance Act, 1974 (X of 1974); ; and published in the Punjab Gazette (Extraordinary), dated 28.6.1974, pages 890-A to 890-C, s.3 (w.e.f. 1.7.1974)

⁴³Substituted first by the Punjab Finance (Amendment) Act, 1973 (XIX of 1973) ; and published in the Punjab Gazette (Extraordinary), dated 23.11.1973, pages 1686-A to 1686-B, s.2, and then by the Punjab Finance Ordinance, 2001 (VI of 2001); and published in the Punjab Gazette (Extraordinary), dated 30.6.2001, pages 1153-1154, s.5, 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.

⁴⁴Substituted for the words, figure and letters "if paid by 31st March" by the Punjab Finance Ordinance, 2002 (XXXVII of 2002); and published in the Punjab Gazette (Extraordinary), dated 25.6.2002, pages 2023-2027, s.6 (w.e.f. 1.7.2002), 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.