

**THE PUNJAB FINANCE ORDINANCE, 1980**  
**(VIII of 1980)**

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**TEXT**

**THE PUNJAB FINANCE ORDINANCE, 1980**

**(VIII of 1980)**

[21<sup>st</sup> June, 1980]

**An  
Ordinance**

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

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

**NOW, THEREFORE**, in pursuance of the Proclamation of fifth day of July, 1977 read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), 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, 1980.

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

(3) It shall come into force on the first day of July, 1980.

**2. Amendment of Seventh Schedule of W.P. Act IX of 1963.**— In the Punjab Finance Act, 1963 (W.P. Act IX of 1963), for the entries under Seventh Schedule, the entries given under the First Schedule to this Ordinance shall be substituted.

**3. Amendment of the Punjab Ordinance XI of 1971.**— In the Punjab Finance Ordinance, 1971 (XI of 1971), section 10 shall be omitted.

**4. Amendment of Punjab Finance Act 1964 (W.P. Act XXXIV of 1964).**— In the Punjab Finance Act, 1964 (W.P. Act XXXIV of 1964), for the entries under the Fifth and Sixth Schedules, the entries respectively given under the Second and Third Schedules to this Ordinance shall be substituted.

**5. Amendment of the Punjab Ordinance No.XIII of 1978.**— In the Punjab Finance Ordinance, 1978 (XIII of 1978), in the Second Schedule, for the entries against serial Numbers 9 and 10, the following shall be substituted:—

“9-Registration fee under Rule 42—

	<b>Rs.</b>
(a) In respect of motor cycle and an invalid carriage or a trailer not having more than	100.00

<sup>1</sup>The Ordinance was promulgated by the Governor of the Punjab on 21st June, 1980; and, published in the Punjab Gazette, (Extraordinary), dated 21st June, 1980; pages 631-A to 631-D.

	two wheels and not weighing more than one ton unladen;	
(b)	in respect of a heavy transport vehicle;	1,000.00
(c)	in respect of any other vehicle; and	450.00
(d)	in respect of temporary registration of any vehicle.	100.00
(10)	Fee for transfer of ownership of motor vehicle under sub-rule (1) of rule 47.	Same as in respect of registration fee mentioned at S.No.9".

**6. Application of existing laws.**— Where any tax or duty levied by this Ordinance is by way of enhancement of any existing tax or duty imposed by or under any enactment or rules in force in the Punjab, the procedure provided in such enactment or rules for assessment, collection and recovery of such tax or duty shall, as far as applicable, apply to the assessment, collection and recovery of enhanced tax or duty, as the case may be.

**7. 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 duty made under this Ordinance and the rules framed thereunder.

**8. Power to make rules.**— (1) Government may make rules for carrying into effect the purposes of this Ordinance and such rules may, among other matters, prescribe the procedure for assessment, collection and payment of any tax or duty levied or enhanced under this Ordinance in so far as the procedure is not provided in this Ordinance.

(2) Any rules made or deemed to have been made under the corresponding provisions of the Provincial Laws concerned shall, as far as may be, continue in force and be deemed to have been made under this Ordinance.

#### **FIRST SCHEDULE**

<b><i>Amount of gains</i></b>	<b><i>Rate of tax</i></b>
Up to Rs. 10,000.00	Nil.
On the next Rs. 20,000.00	5 per cent.
On the next Rs. 70,000.00	10 per cent.
On the next Rs. 1,00,000.00	15 per cent.
On any amount exceeding Rs. 2,00,000.00	20 per cent.

#### **SECOND SCHEDULE**

1. In case of energy supplied by a licensee to consumers of energy charges worked out according to the electricity tariff.

(a) domestic. 7 per cent.

(b)	office or commercial.	3 per cent.
(c)	industrial undertakings.	3 per cent.
(d)	tubewells and irrigation and agricultural machinery.	4 per cent.
(e)	premises where the supply of energy by a licensee is unmetered.	4 per cent.
2	In case of energy not supplied by a licensee to consumers of categories specified as	Electricity duty per unit.
(i)	domestic.	2.50 paisa.
(ii)	industrial.	1.50 paisa.

### **EXPLANATION**

- I. "electricity tariff" means Schedules of Tariffs made under provisions of sections 12, 13 and 25 of the West Pakistan Act XXXIV of 1958.
- II. Premises which are used wholly or principally for manufacturing processes within the meaning of section 2 of the Factories Act, 1934 shall be deemed to be used for an industrial undertaking.

### **THIRD SCHEDULE**

#### **EXEMPTIONS:**

- (1) The Federal and Provincial Governments, save in respect of premises used for residential purposes.
- (2) Local Authorities in respect of public lighting.
- (3) Mosques, Churches and other places of public worship.