

THE PUNJAB FINANCE ORDINANCE, 1981
(XIII of 1981)

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TEXT

THE PUNJAB FINANCE ORDINANCE, 1981

(XIII of 1981)

[30th June, 1981]

**An
Ordinance**

to streamline the rates of certain taxes and duties in the Province of the Punjab

Preamble.— WHEREAS it is expedient to streamline 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), and the Provisional Constitution Order, 1981 (CMLA Order No. 1 of 1981), 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, 1981.

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

(3) It shall come into force on the 1st day of July, 1981.

2. Amendment of the Punjab Urban Immovable Property Tax Act, 1958 (W.P. Act No. V of 1958).— In the Punjab Urban Immovable Property Tax Act, 1958 (W.P. Act V of 1958),—

(a) in section 3, in sub-section (2), the full-stop occurring at the end shall be replaced by a colon and thereafter the following proviso shall be added:—

“Provided that in respect of owner occupied residential properties brought on the valuation list after the first day of July, 1981 as a result of preparation of a valuation list under section 7 or amendment thereof under section 9, as the case may be, the rate of tax shall be twelve and a half per cent of the tax payable.”;

(b) in section 4,—

(i) in clause (c), in sub-clause (i) for the words “four hundred and thirty-two”, the words “six hundred and forty-eight” shall be substituted;

(ii) clause (g) shall be substituted by the following:—

“(g) one residential house owned by a widow, a disabled person or minor whose father is dead:

¹This Ordinance was promulgated by the Governor of the Punjab on 30th June, 1981; and, published in the Punjab Gazette, (Extraordinary), dated 30th June, 1981, pages 489-A to 489-C.

Provided that where such a person owns more than one residential building in the same or any other rating area, the exemption shall be admissible to one of such houses of his choice.

Explanation– Disabled person means a person who is permanently incapacitated to earn his livelihood.”; and

(iii) after clause (g), the following clause (h) shall be added:–

“(h) all houses planned and constructed for residential purposes only and actually and exclusively being used for residential purposes:

Provided that such exemption shall be admissible in the case of such houses only as are brought on the valuation list on or after the first day of July, 1981 and shall be available for a period of the first three years after such houses are brought on the valuation list.”

3. Amendment of the Punjab Entertainments Duty Act, 1958 (W.P. Act X of 1958).– In the Punjab Entertainments Duty Act, 1958 (W.P. Act X of 1958),–

(a) in section 2, in clause (d) the comma occurring after the word “performance” shall be replaced by the word “or” and the comma and the word “amusement” shall be deleted; and

(b) in section 3, in sub-section (1), the full-stop occurring at the end of the second proviso shall be replaced by a colon and thereafter the following new proviso shall be added:–

“Provided further that where the entertainment is a stage drama, the duty shall be levied at fifty per cent of the duty payable under this section.”

4. Amendment of the Punjab Motor Vehicles Taxation Act, 1958 (W.P. Act No. XXXII of 1958).– In the Punjab Motor Vehicles Taxation Act, 1958 (W.P. Act XXXII of 1958), in the Schedule, for the entries against Serial No. 3 (c), the following shall be substituted:–

“Motor Vehicles with a seating capacity of more than 20 persons plying for hire exclusively within the limits of a Corporation, Municipality or Cantonment or partly within and partly outside such limits with sixty per cent of the total length of the route falling within the limits of a Corporation, Municipality or Cantonment 88.00 per seat.”