

**THE PUNJAB HISTORICAL MOSQUES AND SHRINES
FUND CESS ORDINANCE, 1960**

(V of 1960)

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TEXT

**¹THE ²[PUNJAB] HISTORICAL MOSQUES ³[AND SHRINES] FUND CESS
ORDINANCE, 1960**

(V of 1960)

[24 February 1960]

An
Ordinance

*to provide for the raising of funds for the repair, maintenance and endowment of
mosques ⁴[and shrines] of historical importance in ⁵[the Punjab].*

Preamble.— WHEREAS it is expedient to provide for the raising of funds for the repair, maintenance and endowment of mosques ⁶[and shrines] of historical importance in ⁷[the Punjab] in the manner hereinafter appearing;

NOW, THEREFORE, in pursuance of the Presidential Proclamation of the seventh day of October, 1958, and in exercise of all powers enabling him in that behalf, the Governor of West Pakistan is pleased to make and promulgate the following Ordinance.

1. Short title and extent.— (1) This Ordinance may be called the ⁸[Punjab] Historical Mosques ⁹[and Shrines] Fund Cess Ordinance, 1960.

¹⁰[(2) It extends to the whole of the Province of ¹¹[the Punjab], except the Tribal Areas].

¹This Ordinance was promulgated by the Governor of West Pakistan on February 23, 1960, published in the Gazette of West Pakistan (Extraordinary), dated February 24, 1960, pp. 1287-1289, saved and given permanent effect by Article 225 of the Constitution of the Islamic Republic of Pakistan (1962).

²Substituted for the words "West Pakistan" by the Punjab Laws (Adaptation) Order, 1974 (1 of 1974) (w.e.f. 14.8.1973), published in the Punjab Gazette (Extraordinary), dated November 20, 1974, pp. 1425-A-1425-PP, Article 2(1) read with Schedule, Part III, Serial No. 33.

³Inserted by the West Pakistan Historical Mosques Fund Cess (Amendment) Ordinance, 1966 (IV of 1966), published in the Gazette of West Pakistan (Extraordinary), dated February 10, 1966, pp. 233-B-233-C, s. 2.

⁴*Ibid.*

⁵Substituted for the words "West Pakistan" by the Punjab Laws (Adaptation) Order, 1974 (1 of 1974) (w.e.f. 14.8.1973), published in the Punjab Gazette (Extraordinary), dated November 20, 1974, pp. 1425-A-1425-PP, Article 2(1) read with Schedule, Part III, Serial No. 33.

⁶Inserted by the West Pakistan Historical Mosques Fund Cess (Amendment) Ordinance, 1966 (IV of 1966), published in the Gazette of West Pakistan (Extraordinary), dated February 10, 1966, pp. 233-B-233-C, s. 2.

⁷Substituted for the words "West Pakistan" by the Punjab Laws (Adaptation) Order, 1974 (1 of 1974) (w.e.f. 14.8.1973), published in the Punjab Gazette (Extraordinary), dated November 20, 1974, pp. 1425-A-1425-PP, Article 2(1) read with Schedule, Part III, Serial No. 33.

⁸*Ibid.*

⁹Inserted by the West Pakistan Historical Mosques Fund Cess (Amendment) Ordinance, 1966 (IV of 1966), published in the Gazette of West Pakistan (Extraordinary), dated February 10, 1966, pp. 233-B-233-C, s. 3.

¹⁰Substituted by the West Pakistan Laws (Extension to Karachi) Ordinance, 1964 (VII of 1964), published in the Gazette of West Pakistan (Extraordinary), dated May 25, 1964, pp. 1679-1688, s. 2, read with Schedule, Serial No. 34.

¹¹Substituted for the words "West Pakistan" by the Punjab Laws (Adaptation) Order, 1974 (1 of 1974) (w.e.f. 14.8.1973), published in the Punjab Gazette (Extraordinary), dated November 20, 1974, pp. 1425-A-1425-PP, Article 2(1) read with Schedule, Part III, Serial No. 33.

2. Definitions.— In this Ordinance, unless the context otherwise requires, the following expressions shall have the meanings hereby respectively assigned to them, that is to say:—

- (a) “cess” means the cess imposed by this Ordinance;
- (b) “Government” means the ¹[Provincial Government of the Punjab];
- (c) “historical mosque” means a mosque which, on account of its ancient and historical features, is notified as such by Government;
- ²[(cc) “historical shrine” means a shrine which on account of its ancient and historical features, is notified as such by Government;]
- (d) “land revenue” means the land revenue assessed under the provisions of any law, regulating the assessment of land revenue, for the time being in force;
- (e) “prescribed” means prescribed by rules made under this Ordinance;
- (f) “urban immovable property tax” means the tax levied under the ³[Punjab] Urban Immovable Property Tax Act, 1958⁴.

3. Cess.— (1) A cess shall, subject to the provisions of this section, be levied upon land revenue, or urban immovable property tax, or both, payable by a Muslim.

(2) The cess shall be payable by the person liable to pay the land revenue or the urban immovable property tax, as the case may be.

(3) The cess shall be levied at the rate of three pies on each rupee or part of a rupee of the land revenue or urban immovable property tax.

(4) The cess shall be leviable for ⁵[[eleven]] years, commencing on and from—

- (i) Rabi, 1960, in the case of land revenue, and
- (ii) the 1st October, 1959, in the case of urban immovable property tax.

4. Method of collection and recovery of the cess.— The cess shall be collected and recovered in the manner prescribed from time to time for the collection and recovery of the land revenue or the urban immovable property tax, as the case may be.

¹Substituted for the words “Government of West Pakistan” by the Order *ibid*.

²Inserted by the West Pakistan Historical Mosques Fund Cess (Amendment) Ordinance, 1966 (IV of 1966), published in the Gazette of West Pakistan (Extraordinary), dated February 10, 1966, pp. 233-B-233-C, s. 4.

³Substituted for the words “West Pakistan” by the Punjab Laws (Adaptation) Order, 1974 (1 of 1974) (w.e.f. 14.8.1973), published in the Punjab Gazette (Extraordinary), dated November 20, 1974, pp. 1425-A-1425-PP, Article 2(1) read with Schedule, Part III, Serial No. 33.

⁴V of 1958.

⁵Substituted for the word “five” by the West Pakistan Historical Mosques Fund Cess (Amendment) Ordinance, 1964 (XVI of 1964), published in the Gazette of West Pakistan (Extraordinary), dated September 30, 1964, pp. 2999-3000, s. 2.

⁶Substituted for the word “ten” by the West Pakistan Historical Mosques Fund Cess (Amendment) Ordinance, 1969 (XLVIII of 1969) (w.e.f. 30.9.1969), published in the Gazette of West Pakistan (Extraordinary), dated December 6, 1969, pp. 2195-2196, s. 2.

5. Historical Mosques Fund.— (1) There shall be a fund to be known as the Historical Mosques ¹[and Shrines] Fund (hereinafter called the “Fund”).

(2) The Fund shall consist of—

- (i) the proceeds of the cess, after deduction of such expenses of collection and recovery, as may be directed by Government to be deducted;
- (ii) grants, if any, made by Government; and
- (iii) any donations made to the Fund.

(3) The Fund shall be under the control of, and operated upon by such authority and shall be kept in such custody as may be prescribed.

(4) The Fund shall be applied to meet—

- (i) payment of salaries and other remuneration of officers and servants employed under this Ordinance;
- (ii) the expenditure on repair, maintenance and endowment of historical mosques ²[and shrines]; and
- (iii) any other expenditure for the purposes of this Ordinance.

6. Rules.— (1) Government may make rules³ for carrying into effect all or any provisions of this Ordinance.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may prescribe—

- (a) the manner in which the schemes for the repair, maintenance and endowment of historical mosques ⁴[and shrines] may be prepared;
- (b) the agency or agencies through which the works shall be executed;
- (c) the manner in which the Fund shall be utilised;
- (d) the authority by which and the manner in which the accounts shall be kept and audited;
- (e) the authority by which and the manner in which the Fund shall be operated upon and the custody in which it shall be kept.

¹Inserted by the West Pakistan Historical Mosques Fund Cess (Amendment) Ordinance, 1966 (IV of 1966), published in the Gazette of West Pakistan (Extraordinary), dated February 10, 1966, pp. 233-B-233-C, s. 3.

²*Ibid.*, s. 2.

³See “the West Pakistan Historical Mosques Fund Cess Rules, 1962”, published in the Gazette of West Pakistan (Extraordinary), 1962, p. 3829.

⁴Inserted by the West Pakistan Historical Mosques Fund Cess (Amendment) Ordinance, 1966 (IV of 1966), published in the Gazette of West Pakistan (Extraordinary), dated February 10, 1966, pp. 233-B-233-C, s. 2.