



# The Punjab Gazette

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## PROVINCIAL ASSEMBLY OF THE PUNJAB

### NOTIFICATION

The 28th June, 1977.

No. PAF/Legis-2(8)/77/38      The Punjab Finance Bill, 1977 having been passed by the Provincial Assembly of the Punjab on the twenty-seventh day of June, 1977 and assented to by the Governor of the Punjab on the 28th day of June, 1977 is hereby published as an Act of the Provincial Legislature of the Punjab.

THE PUNJAB FINANCE ACT, 1977.

PUNJAB ACT NO. XV OF 1977.

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(First published, after having received the assent of the Governor of the Punjab, in the Gazette of the Punjab (Extraordinary), dated the 28th June, 1977.)

Price: 13 Paise

AN  
ACT

to enhance the rates of certain taxes and duties in the Province of the Punjab.

## Preamble.

WHEREAS it is expedient to enhance the rates of certain taxes and duties in the Province of the Punjab;

It is hereby enacted as follows:-

Short title,  
extent and  
commence-  
ment.

1. (1) This Act may be called the Punjab Finance Act, 1977.  
(2) It shall extend to the Province of the Punjab.  
(3) It shall come into force on and from the first day of July, 1977.

Amendment of  
the Punjab  
Motor Vehicles  
Taxation Act,  
1958 (W.P. Act  
No. XXXII of  
1958).

2. For the Schedule to the Punjab Motor Vehicles Taxation Act, 1958, the Schedule given in the First Schedule to this Act shall be substituted.

Tax on persons  
engaged in  
professions,  
trades, callings  
or employments.

3. (1) With effect from 1st July, 1977, there shall be levied and collected from the persons or classes of persons mentioned in column 2 of the Second Schedule to this Act engaged in a profession, trade, calling or employment in the province of the Punjab a tax for each financial year at the rates mentioned in column 3 of the said Schedule.

(2) If a person is engaged in more than one profession, trade, calling or employment he shall pay the tax only in respect of one such profession, trade, calling or employment for which rate of tax is the highest.

(3) The Government may exempt any person or class of persons from the payment of the tax.

(4) Section 11 of the Punjab Finance Act, 1964 (W.P. Act XXXIV of 1964) is hereby repealed.

Amendment of  
West Pakistan  
Act No. X of  
1958.

4. In the Punjab Entertainments Duty Act, 1958, in Section 3, for sub-section (1), the following shall be substituted:-

"(1) There shall be levied and paid to the Government on all payments for admission to any entertainment, a duty, hereinafter referred to as the 'entertainment duty', at the rate of one hundred and twenty-five per cent of such payment including air-conditioning surcharge, if such payment exceeds one rupee and at the rate of one hundred per cent if such payment does not exceed one rupee:

Provided that if the amount of duty at the afore-mentioned rates is not a multiple of five paise, the amount of duty shall be

rounded to the next higher multiple of five paise:

Provided further that where the proprietor of an entertainment admits any person to any place of entertainment without any payment or on payment of an amount less than the amount normally charged for admission thereto, the entertainment duty shall nevertheless be levied and paid on the amount which would have been normally charged for admission to that place.

**EXPLANATION I.** In case there be different classes in connection with an entertainment the phrase "place of entertainment" means the class to which a person is admitted.

**EXPLANATION II.** The fact that any such person as is mentioned in the proviso to this sub-section has been admitted to a class more advantageously placed for viewing the entertainment than the class to which the others making larger payments are admitted, may be taken into account for determining whether the payment made is not that normally charged."

5. In the Stamp Act, 1899 in Schedule I for the existing Article 23, the following shall be substituted:-

Amendment of schedule of Act No. II of 1899.

'23. CONVEYANCE as defined by section 2(10) not being a TRANSFER charged or exempted under No. 62--

- |                                   |   |
|-----------------------------------|---|
| (a) In case of agricultural land. | Rupees four for every rupees one hundred or part thereof of the value of land.                    |
| (b) In any other case.            | Rupees five and a half for every rupees one hundred or part thereof of the value of the property. |

6. Where any tax imposed or any duty levied by this Act is by way of an addition to any tax imposed or duty 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 duty shall, as far as applicable, apply to the assessment, collection and recovery of additional tax or duty under this Act.

Application of existing laws

7. 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 Act and the rules made thereunder.

Bar of suits civil courts.

8. The Government may make rules for the purposes of carrying out the provisions of this Act.

Power to make rules.

FIRST SCHEDULE

THE SCHEDULE

(See section 3)

S. No.	Description of Motor Vehicles.	Annual rate of tax.
1	2	3
1.	Motor-Cycles (including motor scooters) and Motor-cycles with attachment for propelling the same by mechanical power not exceeding 410 Kg in unladen weight:	
	(a) Bicycles not exceeding 90 Kg in unladen weight.	Rs. 40/-
	(b) Bicycles exceeding 90 Kg in unladen weight.	Rs. 52/-
	(c) Bicycles drawing a trailer or side-car.	Rate for appropriate cycle plus Rs. 12/-.
	(d) Tricycles.	Rs. 52/-
2.	Vehicles not exceeding 350 Kg in unladen weight, adapted and used for invalids.	Rs. 6/-
3.	Vehicles (including tricycles) used for the transport or haulage of goods or materials weighing more than 410 Kg in unladen weight:-	
	(a) Electrically propelled vehicles not exceeding 1250 Kg in unladen weight.	Rs. 44/-
	(b) Vehicles with maximum laden capacity upto 2030 Kg (including delivery vans).	Rs. 300/-
	(c) Vehicles with maximum laden capacity exceeding 2030 Kg but not exceeding 4060 Kg.	Rs. 500/-
	(d) Vehicles with maximum laden capacity exceeding 4060 Kg but not exceeding 6090 Kg.	Rs. 760/-
	(e) Vehicles with maximum laden capacity exceeding 6090 Kg but not exceeding 8120 Kg.	Rs. 1600/-
	(f) Vehicles with maximum laden capacity exceeding 8120 Kg.	Rs. 2260/-
	(g) Vehicles drawing a trailer.	Rate for appropriate vehicle plus Rs. 200/-

4. Vehicles plying for hire and ordinarily used for the transport of passengers (taxi and buses)-
- |  |                     |
|--|---------------------|
| (a) Tram Cars.   | Ra. 20/-            |
| (b) Tricycles propelled by mechanical power (rickshaw cabs) with seating capacity of not more than 3 persons.  | Ra. 312/-           |
| (c) Motor vehicles with a seating capacity of more than 20 persons plying for hire exclusively within the limits of a Corporation, Municipality or Cantonment.           | Ra. 68/- per seat.  |
| (d) Mini buses with a seating capacity of more than 6 and less than 20 persons plying for hire exclusively within the limits of Corporation, Municipality or Cantonment. | Ra. 104/- per seat. |
| (e) Other vehicles with a seating capacity of not more than 4 persons.   | Ra. 416/-           |
| (f) Other vehicles with a seating capacity of more than 4 but not more than 6 persons.   | Ra. 520/-           |
| (g) Other vehicles with a seating capacity of more than 6 persons.   | Ra. 132/- per seat. |

**EXPLANATION:-** The seating capacity for the purpose of this Article does not include the seats meant for driver and conductor.

5. Motor vehicles other than those mentioned above and having---
- |   |                    |
|---|--------------------|
| (a) seating capacity of not more than one person. | Ra. 104/-          |
| (b) seating capacity of not more than 3 persons.  | Ra. 212/-          |
| (c) seating capacity of more than 3 persons.      | Ra. 75/- per seat. |

**NOTE:** Station wagons used for private purposes shall be taxed under Article 5.

#### SECOND SCHEDULE

(See Section 3 of the Punjab Finance Act, 1977)

S. No.	Class of persons	Rate of tax per annum.
1	2	3
1.	Companies registered under the Companies Act, 1913 with paid-up capital:	
	(i) Exceeding Ra. 2 lacs but not exceeding Ra. 10 lacs.	Ra. 1,000.00

	(ii) Exceeding Rs. 10 lacs.	Rs. 5,000.00
2.	Persons, other than Companies owning Factories (as defined under the Factories Act, 1934) and having 10 or more employees.	Rs. 500.00
3.	Persons, other than Companies, owning commercial establishments having 10 or more employees.	Rs. 500.00
4.	Persons holding licence under Import & Export (Control) Act, 1950, who during the preceding financial year have imported/exported goods of the value:-	
	(i) Not exceeding Rs. 50,000/-	Rs. 500.00
	(ii) Exceeding Rs. 50,000/-	Rs. 1,000.00
5.	Contractors enlisted for supplying to the Federal or any Provincial Government or any Local Authority goods, commodities and services of the value:-	
	(i) Exceeding Rs. 25 lacs.	Rs. 5,000.00
	(ii) Exceeding Rs. 10 lacs but not exceeding Rs. 25 lacs.	Rs. 1,000.00
	(iii) Not exceeding Rs. 10 lacs.	Rs. 500.00
6.	Persons who are engaged in a profession, trade, calling or employment either wholly or in part within the Province of the Punjab except those who were not assessed during the preceding financial year to income tax under the Income Tax Act, 1922.	Rs. 100.00

By order of the  
Speaker,  
Provincial Assembly of the Punjab.

SH. MUHAMMAD ASADULLAH,  
Secretary,  
Provincial Assembly of the Punjab