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THE PAKISTAN DAY MEMORIAL CESS (PUNJAB) ACT, 1964

(XXIX of 1964)

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TEXT

**¹THE PAKISTAN ²[DAY] MEMORIAL CESS ³[PUNJAB] ACT, 1964
(XXIX of 1964)**

[20th April, 1964]

**An
Act**

to raise funds for the Pakistan ⁴[Day] Memorial

WHEREAS it is expedient to raise funds for the Pakistan ⁵[Day] Memorial in ⁶[the Punjab];

It is hereby enacted as follows:—

1. Short title, extent and duration.— (1) This Act may be called the Pakistan ⁷[Day] Memorial Cess ⁸[Punjab] Act, 1964.

(2) It shall extend to whole of the Province of ⁹[the Punjab], except the Tribal Areas.

(3) It shall come into force at once.

¹⁰**[1-A. Definitions.**— In this Act, 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 Pakistan Day Memorial Cess to be levied under section 2;

¹For statement of objects and reasons, see Gazette of West Pakistan (Extraordinary), dated 12th March, 1964, pages 767-A to 767-B.

This Act was passed by the West Pakistan Assembly on 8th April, 1964; assented to by the Governor of West Pakistan on 15th April, 1964; and, published in the West Pakistan Gazette (Extraordinary), dated 20th April, 1964; pages 1289-1290.

²Inserted by the Pakistan Memorial Cess (West Pakistan) (Amendment) Ordinance, 1966 (V of 1966), s.2; and published in the Gazette of West Pakistan (Extraordinary), dated 10.2.1966, pages 233-D to 233-G.

³Substituted for the words “West Pakistan” by the Punjab Laws (Adaptation) Order, 1974 (P.O. No.1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

⁴Inserted by the Pakistan Memorial Cess (West Pakistan) (Amendment) Ordinance, 1966 (V of 1966), s.2; and published in the Gazette of West Pakistan (Extraordinary), dated 10.2.1966, pages 233-D to 233-G.

⁵Inserted by the Pakistan Memorial Cess (West Pakistan) (Amendment) Ordinance, 1966 (V of 1966), s.2; and published in the Gazette of West Pakistan (Extraordinary), dated 10.2.1966, pages 233-D to 233-G.

⁶Substituted for the words “West Pakistan” by the Punjab Laws (Adaptation) Order, 1974 (P.O. No.1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

⁷Inserted by the Pakistan Memorial Cess (West Pakistan) (Amendment) Ordinance, 1966 (V of 1966), s.2; and published in the Gazette of West Pakistan (Extraordinary), dated 10.2.1966, pages 233-D to 233-G.

⁸Substituted for the words “West Pakistan” by the Punjab Laws (Adaptation) Order, 1974 (P.O. No.1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

⁹Substituted for the words “West Pakistan” by the Punjab Laws (Adaptation) Order, 1974 (P.O. No.1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

¹⁰Inserted by the Pakistan Memorial Cess (West Pakistan) (Amendment) Ordinance, 1966 (V of 1966), s.3; and published in the Gazette of West Pakistan (Extraordinary), dated 10.2.1966, pages 233-D to 233-G.

- (b) 'Committee' means the Pakistan Day Memorial Committee constituted under section 4-A;
- (c) 'Fund' means the Pakistan Day Memorial Fund established under section 4-B;
- (d) 'Government' means the ¹¹[Provincial Government of the Punjab].]

2. Levy of cesses.— (1) A cess shall be levied and collected, as hereinafter provided, upon all tickets issued for admission to cinema houses and race-courses.

- (2) Such cess shall be levied—
 - (a) in the case of tickets for admission to cinema houses, at the rate of five paisa per ticket; and
 - (b) in the case of tickets for admission to race-courses, at the rate of fifty paisa per ticket.

3. Manner of Levying and collecting the cess.— The cess described in section 2 shall be levied and collected, so far as may be, and subject to the rules made under this Act, in the same manner as the entertainment duty payable under the ¹²[the Punjab] Entertainments Duty Act, 1958.

¹³**4.** ¹⁴[**Period for which cess may be levied**].— (1) The cess shall be levied upto the thirtieth day of June, 1969.

(2) Notwithstanding anything contained in sub-section (2) of section 4-B of the Pakistan Day Memorial Cess ¹⁵[Punjab] Act, 1964, the proceeds of the cess imposed under the said Act, as modified by this Ordinance, payable on or after the 1st day of July, 1968, shall be credited into the Provincial Consolidated Fund of ¹⁶[the Punjab].]

¹⁷**[4-A. Constitution and composition of the Committee and its functions.**— (1) Government shall, as soon as may be, constitute a Committee, to be known as the Pakistan Day Memorial ¹⁸[Punjab] Committee, which shall consist of the

¹¹Substituted for the words "Government of West Pakistan" by the Punjab Laws (Adaptation) Order, 1974 (P.O. No.1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette(Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

¹²Substituted for the words "West Pakistan" by the Punjab Laws (Adaptation) Order, 1974 (P.O. No.1 of 1974), w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

¹³Substituted by the West Pakistan Finance Ordinance, 1969 (VII of 1969), w.e.f.30.6.1968, s.9; and published in the Gazette of West Pakistan (Extraordinary), dated 30.6.1969, pages 1007-1050.

¹⁴Misprinted in the Gazette.

¹⁵Substituted for the words "(West Pakistan)" by the Punjab Laws (Adaptation) Order, 1974 (P.O. No.1 of 1974),w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette(Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

¹⁶Substituted for the words "West Pakistan" by the Punjab Laws (Adaptation) Order, 1974 (P.O. No.1 of 1974),w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette(Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

¹⁷Inserted by the Pakistan Memorial Cess (West Pakistan) (Amendment) Ordinance, 1966 (V of 1966), s.5; and published in the Gazette of West Pakistan (Extraordinary), dated 10.2.1966, pages 233-D to 233-G.

¹⁸Substituted for the words "West Pakistan" by the Punjab Laws (Adaptation) Order, 1974 (P.O. No.1 of 1974),w.e.f. 14.8.1973, Article 2 and the Schedule; and published in the Punjab Gazette(Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP.

Commissioner, Lahore Division, as its Chairman, and such other official and non-official members, as may be appointed by Government.

(2) The Committee shall be a body corporate, having perpetual succession and a common seal, with power to enter into contracts and to acquire property, both movable and immovable, and may sue and be sued in its corporate name.

(3) Subject to the general control and superintendence of Government, the Committee shall—

- (a) be responsible for the construction of the Pakistan Day Memorial at Lahore to Commemorate the passing of the Pakistan Resolution on the 23rd of March, 1940, and for this purpose to raise loans, enter into contracts, execute works and take such other action as may be necessary or may be required by Government;
- (b) perform such other functions and duties as may be specified in the rules framed under section 5.

4-B. Pakistan Day Memorial Fund.— (1) There shall be a Fund to be known as the Pakistan Day Memorial Fund, to the credit whereof shall be placed—

- (a) the proceeds of the cess;
- (b) loans and grants made by Government for construction of the Pakistan Day Memorial at Lahore;
- (c) such proceeds from other sources of income as Government may direct to be credited to the Fund; and
- (d) all other sums received by the Committee.

(2) The Fund shall be applied for the purposes of the construction of the Pakistan Day Memorial at Lahore and the repayment of loans received in connection therewith, and if any sum remains unspent in the Fund after meeting with such expenditure, the sum so remaining unspent may be used for such public purposes as Government may direct.

4-C. Dissolution of the Committee.— (1) When the Pakistan Day Memorial at Lahore has been completed to the satisfaction of Government, Government may, by an order to be notified in the Official Gazette, dissolve the Committee and entrust the maintenance of the Memorial to such authority as may be specified in such order.

(2) An order made under sub-section (1) may, among other matters, specify the consequences which shall ensue upon the dissolution of the Committee, including the disposal of its assets and liabilities.]

5. Rules.— ¹⁹[(1)] Government may make rules for carrying into effect the provisions of this Act.

²⁰[(2) In particular and without prejudice to the generality of the power conferred under sub-section (1), such rules may provide for all or any of the following matters, namely:—

¹⁹Re-numbered by the Pakistan Memorial Cess (West Pakistan) (Amendment) Ordinance, 1966 (V of 1966), s.6; and published in the Gazette of West Pakistan (Extraordinary), dated 10.2.1966, pages 233-D to 233-G.

- (a) the functions to be performed by the Committee in addition to those specified in section 4-A (3) ²²[;]
- (b) the conduct of business by the Committee;
- (c) the maintenance of accounts of proceeds of the Fund and their audit;
- (d) the execution of works from out of the proceeds of the Fund, including their administrative approval and technical sanction.]

²⁰Added by the Pakistan Memorial Cess (West Pakistan) (Amendment) Ordinance, 1966 (V of 1966), s.6; and published in the Gazette of West Pakistan (Extraordinary), dated 10.2.1966, pages 233-D to 233-G.

²²Misprinted in the Gazette as "comma".