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**THE PUNJAB FLOOD RELIEF CESS ACT, 1973
(XVIII of 1973)**

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TEXT

THE PUNJAB FLOOD RELIEF CESS ACT, 1973
(XVIII of 1973)

[23rd November, 1973]

**An
Act**

to provide for the levy of flood relief cess in the province of the Punjab.

Preamble.— **WHEREAS** it is expedient to levy a flood relief cess in the Province of the Punjab;

It is hereby enacted as follows:—

1. Short title, extent and commencement.— (1) This Act may be called the Punjab Flood Relief Cess Act, 1973.

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

(3) It shall come into force at once.

2. Definition.— In this Act, unless there is anything repugnant in the subject or context, “Government” means Government of the Punjab.

3. Levy of cess.— (1) Notwithstanding anything to the contrary contained in any law for the time being in force, there shall be levied and collected a cess, called as the “Punjab Flood Relief Cess”, during the financial year, 1973-74, upon all tickets issued for admission to cinema houses and race courses at the following rates:—

(i) in case of cinema houses—

(a) for tickets upto the value of Rs.1.75. 10 paisa per ticket.

(b) for tickets of the value exceeding 25 paisa per ticket.
Rs.1.75.

(ii) in case of race courses. Re. 1.00 per ticket.

(2) The cess imposed under sub-section (1) shall be levied and collected, so far as may be, and subject to any rules made by the Provincial Government in this behalf under this Act, in the same manner as the entertainment duty payable under the West Pakistan² Entertainments Duty Act, 1958 (West Pakistan Act X of 1958).

Explanation— For the purpose of this section, value of a cinema ticket shall include all taxes, cesses and charges so far levied.

¹This Act was passed by the Punjab Assembly on 6th November, 1973; assented to by the Governor of the Punjab on 23rd November, 1973; and, published in the Punjab Gazette (Extraordinary), dated 23rd November, 1973, pages 1686-A to 1686-B.

²Now ‘Punjab’, see the Punjab Laws (Adaptation) Order, 1974 (Pb A.O. 1 of 1974); and published in the Punjab Gazette (Extraordinary), dated 20.11.1974, pages 1425-A to 1425-PP, see Article 2 and Schedule, Part III, at serial No.6 (w.e.f.14.8.1973).

4. Power to make rules.– Government may make rules for carrying out the purposes of this Act.

5. Repeal.– The Punjab Flood Relief Cess Ordinance, 1973 (Punjab Ordinance No. VIII of 1973), is hereby repealed.