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

**(V of 1960)**

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

**(V of 1960)**

*[24<sup>th</sup> February, 1960]*

**An  
Ordinance**

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

**Preamble.**— **WHEREAS** it is expedient to provide for the raising of fund for the repair, maintenance and endowment of mosques <sup>6</sup>[and shrines] of historical importance in <sup>7</sup>[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 <sup>8</sup>[the Punjab] Historical Mosques <sup>9</sup>[and Shrines] Fund Cess Ordinance, 1960.

<sup>10</sup>[(2) It extends to the whole of the Province of <sup>10</sup>[the Punjab] except the Tribal Areas.]

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<sup>1</sup>This Ordinance was promulgated by the Governor of West Pakistan on 23rd Feb., 1960; published in the West Pakistan Gazette (Extraordinary), dated 24th Feb., 1960, pages 1287-1289; saved and given permanent effect by Article 225 of the Constitution of the Islamic Republic of Pakistan (1962).

<sup>2</sup>Substituted for the words "West Pakistan" by 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, Article 2 and Schedule, Part III, at serial No.33 (w.e.f. 14.8.1973).

<sup>3</sup>Inserted by the West Pakistan Historical Mosques Fund Cess (Amendment) Ordinance, 1966 (IV of 1966); and published in the Gazette of West Pakistan (Extraordinary), dated 10.2.1966, pages 233-B to 233-C, s.2.

<sup>4</sup>*Ibid.*

<sup>5</sup>Substituted for the words "West Pakistan" by 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, Article 2 and Schedule, Part III, at serial No.33 (w.e.f. 14.8.1973).

<sup>6</sup>Inserted by the West Pakistan Historical Mosques Fund Cess (Amendment) Ordinance, 1966 (IV of 1966); and published in the Gazette of West Pakistan (Extraordinary), dated 10.2.1966, pages 233-B to 233-C, s.2.

<sup>7</sup>Substituted for the words "West Pakistan" by 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, Article 2 and Schedule, Part III, at serial No.33 (w.e.f. 14.8.1973).

<sup>8</sup>*Ibid.*

<sup>9</sup>Inserted by the West Pakistan Historical Mosques Fund Cess (Amendment) Ordinance, 1966 (IV of 1966); and published in the Gazette of West Pakistan (Extraordinary), dated 10.2.1966, pages 233-B to 233-C, s.3.

**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 <sup>11</sup>[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;
- <sup>13</sup>[(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 <sup>12</sup>[Punjab] Urban Immovable Property Tax Act, 1958<sup>13</sup>.

**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 <sup>14</sup>[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 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.

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<sup>10</sup>Substituted for the words “West Pakistan” by 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, Article 2 and Schedule, Part III, at serial No.33 (w.e.f. 14.8.1973).

<sup>11</sup>Substituted *ibid.*, for “Government of West Pakistan”.

<sup>12</sup>Substituted for the words “West Pakistan” by 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, Article 2 and Schedule, Part III, at serial No.33 (w.e.f. 14.8.1973).

<sup>13</sup>West Pakistan Act V of 1958.

<sup>14</sup>Substituted, for “[ten]” by the West Pakistan Historical Mosques and Shrines Fund Cess (Amendment) Ordinance, 1969 (XLVIII of 1969); and published in the Gazette of West Pakistan (Extraordinary), dated 6.12.1969, pages 2195-2196, s.2 (w.e.f. 30.9.1969). The word in crotchets was earlier substituted for “five” by the West Pakistan Historical Mosques Fund Cess (Amendment) Ordinance, 1964 (XVI of 1964); and published in the Gazette of West Pakistan (Extraordinary), dated 25.1.1965, page 413-A, s.2.

**5. Historical Mosques Fund.**– (1) There shall be a fund to be known as the Historical Mosques <sup>15</sup>[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 <sup>16</sup>[and shrines]; and
- (iii) any other expenditure for the purposes of this Ordinance.

**6. Rules.**– (1) Government may make rules<sup>17</sup> 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 mosque <sup>18</sup>[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.

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<sup>15</sup>Inserted by the West Pakistan Historical Mosques Fund Cess (Amendment) Ordinance, 1966 (IV of 1966); and published in the Gazette of West Pakistan (Extraordinary), dated 10.2.1966, pages 233-B to 233-C, s.3.

<sup>16</sup>*Ibid.*

<sup>17</sup>For the West Pakistan Historical Mosques Fund Cess Rules, 1962, see Gazette of West Pakistan, 1962, Extraordinary, page 3829.

<sup>18</sup>Inserted by the West Pakistan Historical Mosques Fund Cess (Amendment) Ordinance, 1966 (IV of 1966); and published in the Gazette of West Pakistan (Extraordinary), dated 10.2.1966, pages 233-B to 233-C, s.2.