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# **THE PUNJAB URBAN IMMOVABLE PROPERTY TAX ACT, 1958**

**(V of 1958)**

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## TEXT

### <sup>1</sup>THE <sup>2</sup>[PUNJAB] URBAN IMMOVABLE PROPERTY TAX ACT, 1958 (V of 1958)

[10 April 1958]

#### An Act

*to consolidate the law relating to the levy of a tax on urban immovable property in the Province of <sup>3</sup>[the Punjab];*

**Preamble.**— **WHEREAS** it is expedient to consolidate the law relating to the levy of a tax on Urban Immovable Property in the Province of <sup>4</sup>[the Punjab];

It is hereby enacted as follows:—

**1. Short title and extent.**— (1) This Act may be called the <sup>5</sup>[Punjab] Urban Immovable Property Tax Act, 1958.

<sup>6</sup>[(2) It extends to the whole of <sup>7</sup>[the Punjab], except the Tribal Areas.]

**2. 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) “assessing authority” means the assessing authority constituted under this Act;

<sup>8</sup>[(aa) “buildings and lands” include vacant plots or a parcel or portion thereof having fixed boundaries intended for specific purpose including residential, commercial or industrial use;]

(b) “Collector” means an officer appointed by Government by name, or by virtue of his office, to discharge the functions and to perform the duties of a Collector under this Act in any specified area;

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<sup>1</sup>For statement of objects and reasons, see Gazette of West Pakistan (Extraordinary), dated 24th March, 1958 pp. 319-320.

This Act was passed by the West Pakistan Assembly on 23rd March, 1958; assented to by the Governor of West Pakistan on 8th April, 1958; and, published in the West Pakistan Gazette (Extraordinary), dated 10th April, 1958, pages 519-530.

<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, see Article 2 and Schedule, Part III, at entry No.5 (14.8.1973).

<sup>3</sup>*Ibid.*

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

<sup>5</sup>*Ibid.*

<sup>6</sup>Substituted by the West Pakistan Urban Immovable Property Tax Act (Amendment) Ordinance, 1963 (I of 1963); and published in the Gazette of West Pakistan (Extraordinary), dated 17.1.1963, pages 237-238, 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, see Article 2 and Schedule, Part III, at entry No.5(14.8.1973).

<sup>8</sup>Inserted by the Punjab Finance Act 2016 (XXXV of 2016), published in the Punjab Gazette (Extraordinary), dated: 29 June 2016, pp. 6083-6092, s.3: it came into force on 1 July 2016.

- (c) “Commissioner” means an officer appointed by Government by name, or by virtue of his office, to discharge the functions and to perform the duties of a Commissioner under this Act in any specified area;
- (d) “Government” means Government of <sup>9</sup>[West Pakistan];
- <sup>10</sup>[(dd) “members of the family of the owner” means–
  - (i) wife or husband, as the case may be; and
  - (ii) dependent children of the owner;]
- <sup>11</sup>[(e) “owner” includes a mortgagee with possession, a lessee in perpetuity, a trustee having possession of a trust property and a person to whom an evacuee property has been transferred provisionally or permanently under the Displaced Persons (Rehabilitation and Compensation) Act, 1958<sup>12</sup>;]
- (f) “prescribed” means prescribed by rules made under this Act;
- (g) “rating area” means urban area where tax is levied under the provisions of this Act;
- (h) <sup>13</sup>“tax” means the tax leviable under the Act and includes the late payment surcharge in terms of section 12;]
- <sup>14</sup>[(i) “urban area” means an area within the jurisdiction of the Metropolitan Corporation, a Municipal Corporation, or a Municipal Committee and includes any other area which the Government may, by notification, declare to be an urban area for purposes of the Act.]

<sup>15</sup>**[3. Levy of tax.–** (1) Government may by notification<sup>16</sup> specify urban areas where tax shall be levied under this Act:

Provided that one urban area may be divided into two or more rating areas or several urban areas may be grouped as one rating area.

<sup>17</sup>[(2) Subject to subsections (2a), (3) and (4), there shall be levied, charged and paid, a tax on the annual value of a building or land or both in a rating area at the rate of five percent of the annual value of the property.

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<sup>9</sup>Now “Punjab”.

<sup>10</sup>Inserted by the West Pakistan Urban Immovable Property Tax (Amendment) Ordinance, 1963 (XXVIII of 1963); and published in the Punjab Gazette (Extraordinary), dated 6.9.1963, pages 3659-3661, s.2, and substituted by West Pakistan Urban Immovable Property Tax (Punjab Amendment) Ordinance, 1970 (I of 1970); and published in the Punjab Gazette (Extraordinary), dated 5.9.1970, s.2.

<sup>11</sup>Substituted by the West Pakistan Urban Immovable Property Tax (Amendment) Ordinance, 1963 (XXVIII of 1963); and published in the Punjab Gazette (Extraordinary), dated 6.9.1963, pages 3659-3661, s.2. Earlier substituted by the West Pakistan Urban Immovable Property Act (Amendment) Ordinance, 1959 (X of 1959); and published in the Gazette of West Pakistan (Extraordinary), dated 25.3.1959, pages 195-196, s.2.

<sup>12</sup>Act No. XXVIII of 1958.

<sup>13</sup>Clause “h” is substituted by the Punjab Finance Act 2012 (XLI of 2012); and published in the Punjab Gazette (Extraordinary), dated 25.6.2012, pages 41718-41724, s.3 (w.e.f. 1.7.2012).

<sup>14</sup>Substituted by the Punjab Urban Immovable Property Tax (Amendment) Act 2017 (II of 2017), published in the Punjab Gazette (Extraordinary), dated: 8 February 2017, pp. 4063-4064, s.2.

<sup>15</sup>Substituted by the Punjab Finance Act, 1972 (I of 1972); and published in the Punjab Gazette (Extraordinary), dated 29.6.1972, pages 1155-1161, s.8 (w.e.f. 1.7.1972).

<sup>16</sup>For notification, see Gazette of West Pakistan 1958, Pt. I, p.515.



Committee, a Town Committee, a Cantonment Board or any other authority legally entitled to or entrusted by the Government with the control or management of a municipal or local fund, the Government shall, after retaining five per cent thereof as collection charges, pay eighty-five per cent of the balance to such Metropolitan Corporation, Municipal corporation, Municipal Committee, Town Committee, Cantonment Board or any other authority, as the case may be.]

<sup>26</sup>**[3-B. Levy of Tax in Cantonment area.**– Notwithstanding anything to the contrary contained in this Act or in any other law for the time being in force, there shall be charged, levied and paid a tax on annual value of buildings and lands in a Cantonment area at a rate not exceeding 20% and not less than 10% of such annual value as may be determined and notified by Government for such rating area or areas keeping in view the standard of development and availability of civic amenities, the general economic condition of the Local population and income of the Cantonment Board concerned from other sources.]

**4. Exemptions.**– The tax shall not be levyable in respect of the following properties, namely:–

<sup>27</sup>[(a) buildings and lands other than those leased in perpetuity, <sup>28</sup>[owned by] the Federal Government;]

<sup>29</sup>[(b) buildings and lands other than those leased in perpetuity owned and administered by the Government of the Punjab or a local government as defined in section 2 clause (xvi) of the Punjab Local Government Ordinance, 2001 (XIII of 2001);]

<sup>30</sup>[(c) (i) buildings and lands, the annual value of which does not exceed<sup>31</sup> <sup>32</sup> <sup>33</sup>[four thousand three hundred and twenty] rupees]; or

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(w.e.f. 1.7.2000), which will remain in force under the Provisional Constitution (Amendment) Order 1999 (9 of 1999), Article 4, notwithstanding the maximum limit of three months prescribed under Article 128 of the Constitution of the Islamic Republic of Pakistan.

<sup>26</sup>Added by the Punjab Urban Immovable Property Tax (Amendment) Act, 1976 (XV of 1976); and published in the Punjab Gazette (Extraordinary), dated 11.11.1976, pages 2577-2579, s.2.

<sup>27</sup>Substituted by the West Pakistan Urban Immovable Property Act (Amendment) Ordinance, 1959 (X of 1959); and published in the Gazette of West Pakistan (Extraordinary), dated 25.3.1959, pages 195-196, s.4.

<sup>28</sup>Substituted for the words "Vesting in" by the Punjab West Pakistan Urban Immovable Property Tax (Punjab Amendment) Act, 1975 (XXI of 1975); and published in the Punjab Gazette (Extraordinary), dated 12.3.1975, pages 176-Z to 176-AA, s.2.

<sup>29</sup>Substituted by the Punjab Finance Ordinance, 2002 (XXXVII of 2002); and published in the Punjab Gazette (Extraordinary), dated 25.6.2002, pages 2023-2027, s.3 (w.e.f. 1.7.2002), which will remain in force under the Provisional Constitution (Amendment) Order 1999 (9 of 1999), Article 4, notwithstanding the maximum limit of three months prescribed under Article 128 of the Constitution of the Islamic Republic of Pakistan..

<sup>30</sup>First substituted by the West Pakistan Urban Immovable Property Tax (Amendment) Ordinance, 1963 (XXVIII of 1963); and published in the Punjab Gazette (Extraordinary), dated 6.9.1963, pages 3659-3661, s.4, and, then, by the Punjab Finance Act, 1973 (XIV of 1973); and published in the Punjab Gazette (Extraordinary), dated 29.6.1973, pages 999-A to 999-S, s.7 (w.e.f. 1.7.1973).

<sup>31</sup>Substituted, for the words "six hundred and forty-eight," by the Punjab Finance Ordinance, 2000 (III of 2000); and published in the Punjab Gazette (Extraordinary), dated 30.6.2000, pages 587-595, s.3 (w.e.f. 1.7.2000), which will remain in force under the Provisional Constitution (Amendment) Order 1999 (9 of 1999), Article 4, notwithstanding the maximum limit of three months prescribed under Article 128 of the Constitution of the Islamic Republic of Pakistan.

<sup>32</sup>Substituted for the words "one thousand and eighty" by the Punjab Finance Act 2014 (XVII of 2014); and published in the Punjab Gazette (Extraordinary), dated 26.6.2014, pages 4169-4178, s.3.

<sup>33</sup>Substituted for the words "four hundred and eighty six rupees in the Rating Area of Municipality of the first class" by the Punjab Urban Immovable Property Tax (Amendment) Act, 1977 (V of 1977); and published in the Punjab Gazette (Extraordinary), dated 14.6.1977, pages 817-818, s.2 (w.e.f.1.1.1977).

- (ii) one building occupied by an owner for his residence, the annual value of which does not exceed <sup>34</sup> [<sup>35</sup> [six thousand four hundred and eighty] rupees] subject to the condition that the owner or any member of his family does not own any other property in that rating area and such other conditions as may be prescribed:

Provided that if such building or land is in the ownership of a person who owns any other building or land in the same rating area, the annual value of such building or land, shall, for the purposes of this clause, be deemed to be the aggregate annual value of all buildings and lands owned by him in that area:]

<sup>36</sup>[Provided further that nothing in <sup>37</sup>[clause (c) (i)] shall apply to an assessment made under section 3-B of this Act.]

- <sup>38</sup>[(d) buildings and lands or portions thereof used exclusively for educational purposes including schools, boarding houses and hostels owned by the Government or by a body owned or controlled by the Government.

<sup>39</sup>[**Explanation.**– The expression “buildings and lands or portions thereof” shall mean the buildings and lands or portions thereof owned by the Government or by a body owned or controlled by the Government;]

- (e) public parks, playgrounds and libraries;]
- (f) buildings and lands or portions thereof used exclusively for public worship or public charity including mosques, temples, churches, dharamsalas, gurdwaras, hospitals, dispensaries, orphanages, alms houses, drinking water fountains, infirmaries for the treatment and care of animals and public burial or burning grounds or other places for the disposal of the dead:

Provided that the following buildings and lands or portions thereof shall not be deemed to be used exclusively for public worship or for public charity within the meaning of this section, namely:-

- (i) buildings in or land on which any trade or business is carried on unless the rent derived from such buildings or lands is applied exclusively to religious purposes or such public charitable institutions as may be prescribed;
- (ii) buildings or lands in respect of which rent is derived, and such rent is not applied exclusively to religious purposes or to public charitable institutions; and

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<sup>34</sup>Substituted *ibid.*, for “one thousand and eighty rupees”.

<sup>35</sup>Substituted by the Punjab Finance Act 2014 (XVII of 2014); and published in the Punjab Gazette (Extraordinary), dated 26.6.2014, pages 4169-4178, s.3

<sup>36</sup>Added by the Punjab Urban Immovable Property Tax (Amendment) Act, 1976 (XV of 1976); and published in the Punjab Gazette (Extraordinary), dated 11.11.1976, pages 2577-2579, s.3.

<sup>37</sup>Substituted for “this clause” by the Punjab Urban Immovable Property Tax (Amendment) Act, 1977 (V of 1977); and published in the Punjab Gazette (Extraordinary), dated 14.6.1977, pages 817-818, s.2 (w.e.f.1.1.1977).

<sup>38</sup>Substituted by the Punjab Finance Act 1998 (VII of 1998); and published in the Punjab Gazette (Extraordinary), dated 30.6.1998, pages 1577-1580, s.3 (w.e.f 1.1.1998)

<sup>39</sup>Inserted by the Punjab Finance Act 2016 (XXXV of 2016), published in the Punjab Gazette (Extraordinary), dated: 29 June 2016, pp. 6083-6092, s.3: it shall be deemed always to have been so inserted i.e., 10 April 1958.

- <sup>40</sup>[(g) buildings and lands belonging to a widow, divorcee, a disabled person or a minor orphan, annual value of which does not exceed rupees two hundred and forty three thousand:

Provided that where the annual value is more than rupees two hundred and forty three thousand, the tax shall be levied on the amount in excess of the said amount.

**Explanation.**— For purposes of this section, a minor orphan lady means an unmarried female orphan up to the age of twenty five years.]

- <sup>41</sup>[(gg) one residential house measuring an area up to one kanal owned and occupied for his residence by a retired Government Servant of the Federation or a Province:

Provided that in this clause Government Servant shall not include a servant of a body corporate owned, established or controlled by the Federal or a Provincial Government.]

- <sup>42</sup><sup>43</sup>[(h)] one self-occupied residential house having an area not exceeding five marlas in a Katchi Abadi notified under the law relating to Katchi Abadis.]

- <sup>44</sup>[(i) One residential house or vacant plot, measuring an area not exceeding five marla, used or to be used for residential purpose except a residential house or vacant plot with annual value of more than five thousand rupees situated in a part of a rating area and categorized as category-A area;]

- <sup>45</sup>[(j) a vacant plot whose possession is handed over to the owner for the first time and remains vacant or without construction for a period not more than two years from date of delivery of possession.

**Explanation.**— If possession is handed over to any owner, the period of two years shall be reckoned from that date even if the plot is transferred to a subsequent owner.]

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<sup>40</sup>Substituted by the Punjab Finance Act 2019 (XV of 2019), published in the Punjab Gazette (Extraordinary), dated: 28 June 2019, pp. 4105-4114, s. 3.

<sup>41</sup>Substituted first by the Punjab Finance Act 1998 (VII of 1998); and published in the Punjab Gazette (Extraordinary), dated 30.6.1998, pages 1577-1580, s.3 (w.e.f 1.1.1998), and then by the Punjab Finance Ordinance, 2000 (III of 2000) ; and published in the Punjab Gazette (Extraordinary), dated 30.6.2000, pages 587-595, s.3 (w.e.f. 1.7.2000), which will remain in force under the Provisional Constitution (Amendment) Order 1999 (9 of 1999), Article 4, notwithstanding the maximum limit of three months prescribed under Article 128 of the Constitution of the Islamic Republic of Pakistan.

<sup>42</sup>Added as Clause (i) by the Punjab Finance Act 1997 (IX of 1997); and published in the Punjab Gazette (Extraordinary), dated 1.7.1997, pages 1011-1014, s.3 (w.e.f. 1.7.1997).

<sup>43</sup>Re-lettered as clause (h) by the Punjab Finance Act, 2004 (XIX of 2004); and published in the Punjab Gazette (Extraordinary), dated 30.6.2004, pages 1989-1992, s.3.

<sup>44</sup>Substituted by the Punjab Finance Act 2016 (XXXV of 2016), published in the Punjab Gazette (Extraordinary), dated: 29 June 2016, pp. 6083-6092, s.3: it came into force on 1 July 2016, which was earlier inserted by the Punjab Finance Act, 2004 (XIX of 2004); and published in the Punjab Gazette (Extraordinary), dated 30.6.2004, pages 1989-1992, s.3, and then substituted by the Punjab Finance Act 2013 (XVI of 2013); and published in the Punjab Gazette (Extraordinary), dated 29.6.2013, pages 3075-3078, s.2 (w.e.f 1.1.2014).

<sup>45</sup>Inserted by the Punjab Finance Act 2016 (XXXV of 2016), published in the Punjab Gazette (Extraordinary), dated: 29 June 2016, pp. 6083-6092, s.3: it came into force on 1 July 2016.



**5. Ascertainment of annual value.**— The annual value of any land or building shall be ascertained by estimating the gross annual rent at which such land or building together with its appurtenances and any furniture that may be let for use or enjoyment with such building might reasonably be expected to be let from year to year, less—

(a) any allowance not exceeding twenty per centum of the gross annual rent as the assessing authority in each particular case may consider reasonable rent for the furniture let with any such building; <sup>46</sup>[and]

(b) <sup>47</sup>[\* \* \* \* \*]

(c) any land revenue actually paid in respect of such building or land:

Provided that in calculating the annual value of any building or land under this section the value of any machinery in such building or on such land shall be excluded.

<sup>48</sup>**5-A. Valuation Tables to Ascertain Annual Value.**— Notwithstanding the provisions of section 5, the annual value may be determined on the basis of such valuation tables and for such localities as may be notified by or under the authority of the Government <sup>49</sup>[:]

<sup>50</sup>[Provided that the annual value of a vacant plot shall be in accordance with the valuation table notified for respective locality of the rating area.] ]

**6. Assessing authority.**— (1) There shall be an assessing authority for every rating area.

(2) The assessing authority shall exercise such powers and perform such duties as are conferred on it by this Act or the rules made thereunder.

**7. Making and operating of valuation lists.**— (1) A valuation list shall be made by the prescribed authority in accordance with the rules framed under this Act for every rating area so as to come into force either on the first day of <sup>51</sup>[July] or the first day of <sup>52</sup>[January], and thereafter a new valuation list shall be made from time to time so that the interval between the dates on which one valuation list and the next succeeding valuation list respectively come into force shall be a period of five years;

Provided that Government may by order—

<sup>46</sup>Inserted by the Punjab Finance Act 2020 (VIII of 2020), published in the Punjab Gazette (Extraordinary), dated: 29 June 2020, pp. 4353-4359, s. 3.

<sup>47</sup>Omitted by the Punjab Finance Act 2020 (VIII of 2020), published in the Punjab Gazette (Extraordinary), dated: 29 June 2020, pp. 4353-4359, s. 3.

<sup>48</sup>Added by the Punjab Finance Act 1998 (VII of 1998); and published in the Punjab Gazette (Extraordinary), dated 30.6.1998, pages 1577-1580, s.3 (w.e.f 1.1.1998).

<sup>49</sup>Substituted for the “full stop” by the Punjab Finance Act 2016 (XXXV of 2016), published in the Punjab Gazette (Extraordinary), dated: 29 June 2016, pp. 6083-6092, s.3: it came into force on 1 July 2016.

<sup>50</sup>Inserted by the Punjab Finance Act 2016 (XXXV of 2016), w.e.f.29.06.2016, s.3; and published in the Punjab Gazette (Extraordinary), pages 6083-6092.

<sup>51</sup>Substituted for the word “April” by the West Pakistan Urban Immovable Property Tax (Amendment) Ordinance, 1961 (VII of 1961); and published in the Gazette of West Pakistan (Extraordinary), dated 17.4.1961, page 1001, s.2.

<sup>52</sup>Substituted *ibid.*, for the word “October”.

- <sup>53</sup>[(a) reduce or extend the interval which would otherwise elapse between the coming into force of any two successive valuation lists for any rating area, or where a valuation list has been lost or destroyed by operation of circumstances beyond control, cancel the list, direct the preparation of a new list and order recovery of pending tax to be made on the basis either of the last preceding valuation list or of the new list; and]
- (b) divide any rating area into parts for the purposes of a new valuation list and determine the years in which the next following valuation list for each of such parts respectively shall be made and come into force.

(2) Subject to the provisions of any such order as aforesaid, every valuation list shall come into force <sup>54</sup>[on the date notified by the Government after the approval of the valuation list by the assessing authority] and shall, subject to the provisions of this Act and the rules made thereunder (including the provisions with respect to the alteration of and the making of additions to the valuation list) remain in force until it is superseded by a new valuation list.

<sup>55</sup>[(3) Notwithstanding anything to the contrary contained in this Act or in any other law for the time being in force, the list in accordance with which tax on buildings and lands (known as house tax) was being charged by a Cantonment Board in a rating area immediately before the 1st day of July, 1975, shall, until another valuation list is prepared, be deemed to be a valuation list for such rating area duly made under this Act.]

**8. Draft valuation list.**— (1) Where the assessing authority for any area has issued notices requiring returns in connection with the making of a new valuation list, the said authority shall, as soon as may be after the expiration of the period allowed for the delivery of the returns, cause a draft valuation list to be prepared for the area and published in such manner as may be prescribed.

(2) Any person aggrieved by any entry in the draft valuation list, or by the insertion therein or omission therefrom of any matter, or otherwise with respect to the list, may, in accordance with the rules made under this Act lodge an objection with the assessing authority at any time before the expiration of thirty days from the date on which the draft valuation list is published <sup>56</sup>[:]

<sup>57</sup>[Provided that in special circumstances the Commissioner may, by notification, extend the period to a maximum of sixty days.]

**9. Amendment of current valuation list.**— Subject to such rules, if any, as the Government may think fit to make in this behalf, the assessing authority may at any

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<sup>53</sup>Substituted by the Punjab Urban Immovable Property Tax (Amendment) Act, 2010 (VII of 2010); and published in the Punjab Gazette (Extraordinary), dated 7.1.2010, pages 1893-1894, s.2.

<sup>54</sup>Substituted for the words "on the first day of July or the first day of January as the case may be, next following the date on which it is finally approved by the assessing authority" by the Punjab Finance Act 2014 (XVII of 2014); and published in the Punjab Gazette (Extraordinary), dated 26.6.2014, pages 4169-4178, s.3.

<sup>55</sup>Added by the Punjab Urban Immovable Property Tax (Amendment) Act, 1976 (XV of 1976); and published in the Punjab Gazette (Extraordinary), dated 11.11.1976, pages 2577-2579, s.4.

<sup>56</sup>Substituted, for the full-stop, by the West Pakistan Urban Immovable Property Tax (Amendment) Ordinance, 1963 (XXVIII of 1963); and published in the Punjab Gazette (Extraordinary), dated 6.9.1963, pages 3659-3661, s.5.

<sup>57</sup>Added *ibid*.

time make such amendments in a valuation list as appear to it to be necessary in order to bring the list into accord with existing circumstances and in particular may—

- (a) correct any clerical or arithmetical error in the list;
- (b) correct any erroneous insertion or omission or any misdescription;
- (c) make such additions to or corrections in the list as appear to the authority to be necessary by reason of—
  - (i) a new building being erected after the completion of the valuation list;
  - (ii) a building included in the valuation list being destroyed or substantially damaged or altered since its value was last previously determined;
  - (iii) any change in the ownership or use of any building or land:

Provided that not less than fourteen days before making any such amendment in the valuation list for the time being in force, other than the correction of a clerical or arithmetical error, or the correction of an erroneous insertion, omission or misdescription, the assessing authority shall send notice of the proposed amendment to the owner of the building or land and shall also consider any objection thereto which may be made by him.

**10. Appeal and revision.**— (1) Any person aggrieved by an order of the appropriate authority upon an objection made before that authority under section 8,<sup>58</sup>[14] or 15 may appeal against such order, at any time before the expiration of thirty days from the date of such order, to the Collector of the district in which the building or land to which the objection related is situate, or to such other officer as the Government may, by notification, appoint in this behalf.

<sup>59</sup>[(1A) Any person aggrieved by any entry in the valuation list prepared under section 7, or by the insertion therein or omission therefrom of any matter, or otherwise with respect to the list, may, within sixty days of the date on which the list is to come into force; prefer an appeal in respect of such entry or matter, to the Collector or to such other officer as the Government may, by notification, appoint in this behalf.]

(2) The Commissioner or such other officer as may be appointed by the Government by notification in this behalf, may of his own motion at any time, or on application made within a period of one year from the date of the taking of any proceedings or passing of any order by an authority subordinate to the Commissioner call for and examine the record of the proceedings or the order for the purpose of satisfying himself as to the legality or propriety of the same and may pass such order in reference thereto as he may consider fit.

**11. Tax to be levied notwithstanding appeal.**— The tax shall be levied in accordance with the valuation list in force for the time being, and shall be collected

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<sup>58</sup>Inserted by the West Pakistan Urban Immovable Property Tax (Amendment) Ordinance, 1963 (XXVIII of 1963); and published in the Punjab Gazette (Extraordinary), dated 6.9.1963, pages 3659-3661, s.6.

<sup>59</sup>Inserted by the West Pakistan (Adaptation of Laws) Ordinance, 1962 (XXV of 1962); and published in the Punjab Gazette (Extraordinary), dated 2.6.1962, pages 2195-2200, see s.3(2) and Schedule.

and be recoverable notwithstanding any appeal which may be pending with respect to that list.

<sup>60</sup>[**12. Payment of Tax and late payment surcharge.**– (1) Subject to subsection (2), the tax shall be paid on yearly basis on or before 30<sup>th</sup> day of September of the year for which the tax pertains <sup>61</sup>[or such later date as the Government may, by notification, determine].

(2) The Government may, by notification in the official Gazette, direct that the tax in any rating area for any specified period shall be paid separately.

(3) In addition to the proceedings for the recovery of the tax under this Act, a late payment surcharge at the rate of one per cent of the gross payable tax shall stand imposed on the first day of every month of delay if the tax payable for any year is not paid by <sup>62</sup>[31<sup>st</sup> day of October] of the said year <sup>63</sup>[or such later date as the Government may, by notification, determine]:

Provided the late payment surcharge on the arrears of tax as on 30<sup>th</sup> day of June 2012 shall stand levied on and from 1<sup>st</sup> day of July 2012.]

**13. Collection of tax.**– The tax shall be paid to such person or authority and in such manner as the Government may prescribe.

**14. Recovery of tax from tenants.**– Where the tax due from any person on account of any building or land is in arrears, it shall be lawful for the prescribed authority to serve upon any person paying rent in respect of that building or land, or any part thereof, to the person from whom the arrears are due, a notice stating the amount of such arrears of tax and requiring all future payments of rent (whether the same have already accrued due or not) by the person paying the rent to be made direct to the prescribed authority until such arrears shall have been duly paid, and such notice shall operate to transfer to the prescribed authority the right to recover, receive and give a discharge for such rent. If the person paying rent wilfully fails or neglects to comply with the notice aforementioned, the prescribed authority may, after giving him an opportunity of being heard, proceed against him as it would have proceeded under the provisions of this Act against the owner of the building or land in respect of which the tax is in arrears.

**15. Penalty for default in payment.**– (1) If any person on being served with such notice as may be prescribed fails to pay within the period specified in the notice any amount due from him on account of the tax, the prescribed authority may recover from him as penalty a sum not exceeding the amount of the tax so unpaid, in addition to the amount of the tax payable by him.

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<sup>60</sup>Section 12 is substituted by the Punjab Finance Act 2012 (XLI of 2012); and published in the Punjab Gazette (Extraordinary), dated 25.6.2012, pages 41718-41724, s.3 (w.e.f. 1.7.2012).

<sup>61</sup>Inserted by the Punjab Urban Immovable Property Tax (Amendment) Act 2017 (I of 2017), published in the Punjab Gazette (Extraordinary), dated: 8 February 2017, pp. 4061-4062, s.3.

<sup>62</sup>Substituted for the words "30th day of September" by the Punjab Finance Act 2020 (VIII of 2020), published in the Punjab Gazette (Extraordinary), dated: 29 June 2020, pp. 4353-4359, s. 3.

<sup>63</sup>Inserted by the Punjab Urban Immovable Property Tax (Amendment) Act 2017 (I of 2017), published in the Punjab Gazette (Extraordinary), dated: 8 February 2017, pp. 4061-4062, s.3.

(2) No such penalty shall be imposed unless the prescribed authority is satisfied that the person liable to pay the tax has wilfully failed to pay the same.

**16. Recovery of unpaid dues.**— (1) If any sum due on account of the tax levied under section 3 <sup>64</sup>[or the late payment surcharge levied under section 12] or as a penalty imposed under this Act is not paid within the time allowed for its payment and the person from whom it is due does not show cause to the satisfaction of the Collector or any other person authorised by him why he should not pay the same, such sum (inclusive of all costs of recovery) may be recovered under a warrant in the prescribed form or in a form to the like effect to be signed by the Collector—

- (i) by distress or sale of the movable property belonging to such person; or
- (ii) by attachment and sale of the immovable property belonging to him.

The warrant may be addressed to an officer of the Excise and Taxation Department for execution, and in executing it he may obtain such assistance from other servants of the Department as he may consider necessary.

(2) Notwithstanding anything contained in sub-section (1), any sum on account of the tax levied or penalty imposed under this Act remaining unrecovered shall be recoverable as arrears of land revenue.

(3) Notwithstanding anything contained in any law and notwithstanding any rights arising out of any contract or otherwise whatsoever, any sum due on account of the tax levied under section 3 <sup>65</sup>[or the late payment surcharge levied under section 12] or as a penalty imposed under this Act in respect of any building or land, shall, subject to the prior payment of the land revenue, if any, due to the Government thereon, be a first charge upon such building or land and upon the movable property, if any, found within or upon such building or land and belonging to the person liable for such tax or penalty.

<sup>66</sup>[**16-A. Registering authority to ensure payment of tax.**— The authority responsible for registering an instrument of sale, gift or exchange of immovable property shall not register the instrument unless it is satisfied that the outstanding tax has been paid.]

**17. Remuneration of local authority.**— When the tax is collected by any local authority such local authority shall be entitled to such remuneration on account of the cost of collection as may be prescribed.

**18. Powers of assessing authority to require returns for valuation list.**— (1) In every case where a new valuation list is intended to be made for any rating area, the assessing authority shall give public notice of such intention in such manner as may be prescribed, and may serve a notice on the owner, occupier or lessee of any

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<sup>64</sup>After the expression “Section 3” “the expression or the late payment surcharge levied under section 12” is inserted by Section 12 is substituted by the Punjab Finance Act 2012 (XLI of 2012); and published in the Punjab Gazette (Extraordinary), dated 25.6.2012, pages 41718-41724, s.3 (w.e.f. 1.7.2012).

<sup>65</sup>After the expression “Section 3” “the expression or the late payment surcharge levied under section 12” is inserted by Section 12 is substituted by the Punjab Finance Act 2012 (XLI of 2012); and published in the Punjab Gazette (Extraordinary), dated 25.6.2012, pages 41718-41724, s.3 (w.e.f. 1.7.2012).

<sup>66</sup>Inserted by the Punjab Finance Act 2016 (XXXV of 2016), published in the Punjab Gazette (Extraordinary), dated: 29 June 2016, pp. 6083-6092, s.3: it came into force on 1 July 2016.

building or land in the said area, or on any one of them, requiring him, or them to make a return containing such particulars as may be prescribed.

(2) Every person on whom a notice to make a return is served in pursuance of the provisions of this section shall, within thirty days of the date of the service of the notice, make a return in such form as is required by the notice, and deliver it in the manner so required to the assessing authority.

(3) If any person on whom such notice has been served fails within the required period to submit such return, the assessing authority may proceed to value such property in such manner as it deems fit.

**19. Powers of assessing authority to require returns at any time.**— If the assessing authority at any time desires any person, who is the owner, lessee or occupier of any building or land wholly or partly within the rating area, to make a return with respect to any of the matters regarding which a return may be prescribed, it may serve a notice on that person requiring the return, and that person shall, within thirty days from the service of the notice send the required return to the assessing authority:

Provided that the assessing authority may, in its discretion, extend the period for the delivery of any such return.

**20. Valuation list not to be rendered invalid by certain failures or omissions.**— Any failure on the part of the assessing authority to complete any proceedings with respect to the preparation of a valuation list within the time required by this Act or the rules made thereunder, or the omission from a valuation list of any matters required by the rules to be included therein shall not, of itself, render the list invalid.

**21. Assessing authorities, officers and servants to be deemed public servants.**— Every assessing authority, and every officer working under the orders of such authority for the purposes of this Act, shall be deemed to be a public servant within the meaning of section 21 of the Pakistan Penal Code<sup>67</sup>.

**22. Exclusion of jurisdiction of Civil Courts.**— No civil court shall have jurisdiction in any matter which the Government or an assessing authority or any officer or servant is empowered by this Act or the rules made thereunder to dispose of, or take cognizance of the manner in which the Government, or any assessing authority, officer or servant exercise any powers vested in it or him by or under this Act or the rules made thereunder.

**23. Power to make rules.**— (1) The Government may make rules<sup>68</sup> for carrying out the purposes of this Act.

(2) Without prejudice to the generality of the foregoing provisions such rules may provide for any or all of the following matters, namely—

- (a) the appointment, powers and duties of assessing authorities and other provisions with respect to such authorities;

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<sup>67</sup>XLV of 1860.

<sup>68</sup>For rules, see Gazette of West Pakistan, (Extraordinary), dated 13th January, 1959, pp.13 to 32.

- (b) the placing of identification marks on, and entry into or upon, any building or land;
- (c) the preparation and publication of valuation lists, including publication and inspection of draft valuation lists, notices of objections and hearing of objections, and other matters incidental thereto;
- (d) the practice and procedure to be followed on and in connection with appeals, including—
  - (i) notices of appeals;
  - (ii) prescription of scales of costs;
  - (iii) prescription of fees to be charged in connection with appeals;
- (e) the prescription of the form of any notice, valuation list, statement, return, or other document whatsoever which is required or authorised to be used under or for the purposes of this Act;
- (f) the mode of service of any notice, order or document required or authorised to be served;
- (g) the inspection and taking copies of and extracts from any draft valuation list, valuation list, notice of objections, proposal for amendment to the valuation list, notice of appeal, valuation made by valuer, and fees for such inspection or copies;
- (h) the appointment of valuers to advise or assist in connection with the valuation of buildings or lands and their powers and duties;
- (i) the time at and the manner in which the amount of tax shall be paid to the Government;
- (j) the portion of the tax to be refunded or remitted, and the manner in which and the conditions subject to which such refund or remission may be granted;
- (k) the prescription of fees to be charged in connection with any application made under this Act or the rules made thereunder;
- (l) any matter which is required by this Act to be prescribed.

(3) In making any rules under sub-sections (1) and (2) Government may direct that the prescribed authority may impose a penalty not exceeding two hundred rupees on a person who is guilty of a breach of the provisions thereof.

(4) Rules made under this section shall be laid before the Provincial Assembly of <sup>69</sup>West Pakistan as soon as may be after they are made.

**24. Repeal and Saving.**— (1) The Punjab Urban Immovable Property Tax Act, 1940<sup>70</sup>, the Sind Urban Immovable Property Tax Act, 1948<sup>71</sup>, <sup>72</sup>[the Sind Urban

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<sup>69</sup>Now “the Punjab”.

<sup>70</sup>XVII of 1940.

<sup>71</sup>Sind IX of 1948.

<sup>72</sup>Inserted by the West Pakistan Urban Immovable Property Tax Act (Amendment) Ordinance, 1963 (I of 1963); and published in the Gazette of West Pakistan (Extraordinary), dated 17.1.1963, pages 237-238, s.3.

Immovable Property Tax Act, 1948, as applicable to Karachi] and the North-West Frontier Province Urban Immovable Property Tax Act, 1948<sup>73</sup>, are hereby repealed.

(2) Notwithstanding the repeal of the Acts mentioned in sub-section (1), everything done, action taken, obligation, liability, penalty or punishment incurred, inquiry or proceeding commenced, officer appointed or person authorised, jurisdiction or power conferred, rule made and order or notification issued under any of the provisions of the said Acts, shall, if not inconsistent with the provisions of this Act, be continued, and so far as may be, be deemed to have been respectively done, taken, incurred, commenced, appointed, authorised, conferred, made or issued under this Act.

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<sup>73</sup>N.W.F.P XVIII of 1948.