Punjab Finance Act, 1966

001 of 1966

[30 June 1966]

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An Act to continue and levy certain taxes and duties in [3][the Punjab] Preamble.- WHEREAS it is expedient tocontinue and levy certain taxes and duties in the province of [4][the Punjab]; It is hereby enacted as follows:-

1. Short Title, Commencement And Extent :-

(1) This Act may be called the [5][Punjab] Finance Act, 1966.
(2) It shall come into force on and from the first day of July 1966.
(3) It shall extend, unless otherwise specified hereafter, to the whole of [6][the Punjab], except the Tribal Areas.

2. Definitions :-

In this Act, unless there is anything repugnant in the subject or context, "Government" means the [7][Provincial Government of the Punjab].

3. Surcharge On Agricultural Income-Tax In Certain Districts :-

(1) There shall be levied and collected from every owner of land which is assessed to agricultural income-tax in the districts of [8][* * *] Campbellpur[9], Dera Ghazi Khan, Gujranwala, Gujrat, Jhelum, Jhang, Lahore, Lyallpur[10], Mianwali, Montgomery[11], Multan, Muzaffargarh, Rawalpindi, Sargodha, Sheikhupura and Sialkot, on the land-revenue payable in the agricultural year, 1965-66, an additional amount of agricultural income-tax by way of surcharge at the rates specified in the First Schedule.
Explanation- For purposes of this section, "agricultural year" means the agricultural year as defined in the Punjab Land Revenue Act, 1887[12].
(2) The provisions of [13][* * *] the Punjab Agricultural Income-Tax Act, 1951[14], shall, so far as may be, apply to the assessment, collection and recovery of the surcharge imposed under this section.

4. Tax On Cinemas :-

There shall be levied and collected a tax on cinemas payable by the owner or management thereof at the following rates for the financial year 1966-67:-
(i) In the case of a cinema classed as a first class cinema. One thousand rupees.
(ii) In the case of a cinema classed as a second class cinema. Five hundred rupees.
(iii) In the case of a cinema classed as a third class cinema. One hundred rupees.

5. Tax On Motor Vehicles :-

There shall be levied and collected in any area in which a tax is imposed on motor vehicles by or under any enactment in force in[15][the Punjab], a surcharge on such tax at the following rates for the financial year 1966-67:-
(i) Motor vehicles used for the transport or carriage of goods and

materials. Twenty-five rupees.
(ii) Motor vehicles plying for hire and licensed to carry more than eight persons. Fifty rupees.

6. Section 6 :-

[Toll on fares and freights on inland traffic by vessels]. Deleted by the Punjab Laws (Adaptation) Order, 1974 (Pb. A.O. 1 of 1974).

7. Section 7 :-

[Tolls on vessels plying in inland water]. Deleted by the Punjab Laws (Adaptation) order, 1974 (Pb. A.O. 1 of 1974).

8. Tax On Railway Fares And Freights :-

Until the 30th day of June, 1967, there shall be levied and paid on railway fares and freights a tax according to the scale set out in the Second Schedule.

9. Penalty :-

If the person who is responsible for the payment of the tax or toll under section 4 or section 7 or for the collection and payment of a toll under section 6 fails to pay or collect the tax or toll, as the case may be, he shall be liable to pay a penalty not exceeding the amount of the toll or tax payable.

10. Bar Of Suits In Civil Courts :-

No suit shall lie in any Civil Court to set aside or modify any assessment of tax or toll made under this Act and the rules made thereunder.

11. Application Of Existing Laws :-

Where any tax or surcharge imposed by this Act is by way of an addition to or a surcharge on any existing tax imposed by or under an enactment in force in [16][the Punjab], the procedure provided in such enactment for the assessment, collection and recovery of such tax, shall, so far as applicable, apply to the assessment, collection and recovery of the additional tax or surcharge.

12. Power To Amend Or Vary An Act :-

Government may, by notification in the official Gazette, make such omissions from, additions to, adaptations and modifications of, any [17][Punjab] Act as may be necessary for the purpose of the levy and collection of any tax imposed by this Act.

<u>13.</u> Power To Make Rules :-

(1) Government may make rules for carrying into effect the purposes of this Act.

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

(i) the procedure for the assessment, collection and payment of any tax or toll levied under this Act; and

(ii) any other matter incidental thereto.

(3) Any rules made or deemed to have been made under the corresponding provisions of the [18][Punjab] Finance Act, 1965[19], shall, so far as may be, be continued and be deemed to have been made under this Act.

<u>SCHEDULE 1</u>
FIRST SCHEDULE
[See SECTION 3]
Surcharge
Where the total land-revenue payable does not exceed Rs. 349. Nil.
Where the total land-revenue payable exceeds Rs. 349 but does not exceed Rs. 499. Rupees twelve.
Where the total land-revenue payable exceeds Rs. 499 but does not exceed Rs. 749. Rupees twenty-four.
Where the total land-revenue payable exceeds Rs. 749 but does not exceed Rs. 999. Rupees fifty.
Where the total land-revenue payable exceeds Rs. 999 but does not exceed Rs. 1,999. Rupees one hundred.
Where the total land-revenue payable exceeds Rs. 1,999 but does not exceed Rs. 4,999. Rupees two hundred and fifty.
Where the total land-revenue payable exceeds Rs. 4,999 but does not exceed Rs. 9,999. Rupees five hundred.
Where the total land-revenue payable exceeds Rs. 9,999. Rupees one thousand.

<u>SCHEDULE 2</u>
SECOND SCHEDULE
[See SECTIONS 6 AND 8]PART I
Freight (goods) Surcharge
Where the freight on any consignment does not exceed Rs. 3. Nil.
Where the freight on any consignment exceeds Rs. 3 but does not exceed Rs. 10. Six paisa.
Where the freight on any consignment exceeds Rs. 10 but does not exceed Rs. 25. Twelve paisa.
Where the freight on any consignment exceeds Rs. 25 but does not exceed Rs. 50.

Twenty-five paisa.
Where the freight on any consignment exceeds Rs. 50 but does not exceed Rs. 75. Fifty paisa.
Where the freight on any consignment exceeds Rs. 75 but does not exceed Rs. 100. One rupee.
Where the freight on any consignment exceeds Rs. 100 but does not exceed Rs. 150.
Two rupees.
Where the freight on any consignment exceeds Rs. 150 but does not exceed Rs. 225. Three rupees.
Where the freight on any consignment exceeds Rs. 225 but does not exceed Rs. 300. Four rupees.
Where the freight on any consignment exceeds Rs. 300. Four rupees plus one rupee for every hundred rupees in excess of three hundred rupees of freight.
PART II
Fares (Passengers)
Amount of tax
On a first class ticket 50 paisa.
On a second class ticket 25 paisa.
On an inter class ticket 12 paisa.
On a third class or deck ticket 6 paisa.
Provided that no tax shall be levied where the fare does not exceed Rs. 30.