**PROVINCIAL ASSEMBLY OF THE PUNJAB**

**Bill No. 83 of 2025**

**THE PUNJAB URBAN IMMOVABLE PROPERTY TAX (AMENDMENT) BILL 2025**

A

Bill

*further to amend the Punjab Urban Immovable Property Tax Act, 1958.*

It is necessary further to amend the Punjab Urban Immovable Property Tax Act, 1958 (V of 1958) for the purposes hereinafter appearing.

Be it enacted by Provincial Assembly of the Punjab as follows:

**1. Short title and commencement**.– (1) This Act may be cited as the Punjab Urban Immovable Property Tax (Amendment) Act 2025.

(2) It shall come into force at once.

**2. Amendment of section 2 of Act V of 1958**.- In the Punjab Urban Immovable Property Tax Act, 1958 (V of 1958), hereinafter referred to as ‘the Act’, in section 2, after clause (j), the following shall be added:

“(k) “whistleblower” means a person who reports concealment or evasion of tax leading to detection or collection of taxes, fraud, corruption or misconduct, to the assessing authority having power to take action against the person.”.

**3. Insertion of section 15-A and 15-B in Act V of 1958**.– In the Act, after section 15, the following shall be inserted:

“**15-A. Reward to whistleblowers**.- (1) The Commissioner, on recommendation of the Collector, may sanction reward, out of penalty imposed, to whistleblowers in cases of concealment or evasion of tax, fraud, corruption or misconduct providing credible information leading to such detection of tax.

(2) The Government may prescribe the procedure in this behalf and also specify the apportionment of reward sanctioned under this section for the whistleblowers.

(3) The claim for reward by the whistleblower shall be rejected, if:

* + - * 1. information provided is of no value; or
        2. assessing authority already had such information; or
        3. information was available in public records; or
        4. no collection of taxes or penalty is made from the information provided.

**15-B. Reward to officers and officials of Excise, Taxation and Narcotics Control Department**.- (1) In cases involving concealment or evasion of tax, cash reward shall, only after realization of part or whole the taxes involved in such cases, be sanctioned to officers and officials of the Excise, Taxation and Narcotics Control Department for their meritorious conduct in such cases or for other meritorious services leading to the detection of such cases.

(2) In case concealment or evasion is detected, the Collector shall fix the responsibility of such concealment or evasion.

(3) The Government may prescribe the procedure in this behalf and also specify the apportionment of reward sanctioned under this section for individual performance or to collective welfare of the officers and officials of the Excise, Taxation and Narcotics Control Department.”.

**STATEMENT OF OBJECTS AND REASONS**

The Administrative Department has proposed to amend the Punjab Urban Immovable Property Tax Act, 1958 (V of 1958). It is submitted that self-assessment of property units for property tax has been introduced through the Punjab Finance Act 2024. The assessment of properties has been simplified by shifting basis from rental values to much familiar DC valuation tables. Further, immovable properties are less likely to be misreported and their physical audit is simple and quick. It is further added that similar reward scheme legislations exist for FBR and Customs, the Inland Revenue Reward Rules, 2021 and the Customs Reward Rules, 2012 respectively. The incentive scheme for detecting, reporting and recovering property tax would serve as a 'watchdog' for both self-assessments filed or not filed by owners and assessments made by staff of the Department. It would further ensure citizen empowerment, transparency and efficiency in complete property tax environment including reporting, assessment and collection. Hence, this Bill.

**MINISTER INCHARGE**

**Lahore: CH AMER HABIB**

**June 26, 2025 Secretary General**