

CONFIDENTIAL

Not to be released for publication in the press before presentation to the Assembly

PROVINCIAL ASSEMBLY OF THE PUNJAB REPORT OF THE STANDING COMMITTEE ON EXCISE AND TAXATION REGARDING THE PUNJAB URBAN IMMOVABLE PROPERTY TAX (AMENDMENT) BILL 2016 (BILL NO. 47 OF 2016)

The Punjab Urban Immovable Property Tax (Amendment) Bill 2016 (Bill No.47 of 2016) was referred to the Standing Committee on Excise and Taxation on 30 November 2016. The Committee considered the Bill in its meeting held on 28 December 2016.

2. The following were present:-

1.	Ch Faqeer Hussain Dogar, MPA (PP-67)	<i>Acting Chairman</i>
2.	Mian Muhammad Munir, MPA (PP-190)/ Parliamentary Secretary for Excise, Taxation and Narcotics Control	<i>ex-officio Member</i>
3.	Malik Zulqarnain Dogar, MPA (PP-172)	Member
4.	Rana Tahir Shabbir, MPA (PP-203)	Member
5.	Haji Malik Muhammad Waheed, MPA (PP-146)	Member
6.	Ch Faisal Farooq Cheema, MPA (PP-35)	Member

3. Mr Ahmad Balal, Secretary to Government of the Punjab, Excise, Taxation and Narcotics Control Department and Mr Abid Raza, Deputy Secretary (Legislation), Law and Parliamentary Affairs Department represented their Departments. Hafiz Muhammad Shafiq Adil, Special Secretary, Provincial Assembly of the Punjab functioned as Secretary to the Committee.

4. Since the office of the Chairman of the Standing Committee on Excise and Taxation was vacant, Ch Faqeer Hussain Dogar, MPA (PP-67), in terms of rule 151(2) of the Rules of Procedure of the Provincial Assembly of the Punjab, 1997 was chosen to act as Chairman for the sitting dated 28 December 2016.

5. The Secretary to Government of the Punjab, Excise, Taxation and Narcotics Control Department apprised the Committee about the aims and objects of the Bill. He stated that it was necessary further to amend the Punjab Urban Immovable Property Tax Act 1958 (V of 1958) for purposes hereinafter appearing. He requested the Committee that the Bill as introduced in the House may be recommended to be passed by the Assembly.

6. The Committee after hearing the Members, having the view point of the Administrative Department as well as Law and Parliamentary Affairs Department and discussing various points, unanimously decided to recommend that the Bill, may be passed by the Assembly subject to the following amendments -

Contd...P/2

AMENDMENTS IN THE BILL

(1) LONG TITLE

before the word "to" the word "further" be added.

(2) PREAMBLE

after the word "necessary" occurring in line 1, the word "further" be added.

(3) CLAUSE 1

in sub-clause (1), the figures "2016" be substituted by the figures "2017".

7. A copy of the Bill as introduced in the Assembly is at Annexure-A and a copy of the Bill as recommended by the Committee is at Annexure-B.

Lahore
28 December 2016

(CH FAQEER HUSSAIN DOGAR)
Acting Chairman
Standing Committee on Excise and Taxation

Lahore
28 December 2016


(RAI MUMTAZ HUSSAIN BABAR)
Secretary

ANNEXURE - A

(BILL AS INTRODUCED IN THE ASSEMBLY)
PROVINCIAL ASSEMBLY OF THE PUNJAB

Bill No. 47 of 2016

**THE PUNJAB URBAN IMMOVABLE PROPERTY TAX (AMENDMENT)
BILL 2016**

A
Bill

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

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

Be it enacted by the 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 2016.

(2) It shall come into force at once.

2. Amendment in section 3 of Act V of 1958.— In the Punjab Urban Immovable Property Tax Act, 1958 (V of 1958), for brevity cited as the said Act, in section 3, for subsection (5), after the words 'financial year', occurring for the second time, the words "or such later date as the Government may, by notification, determine" shall be inserted.

3. Amendment in section 12 of Act V of 1958.— In the said Act, in section 12:

(a) in subsection (1), after the words 'tax pertains', the words "or such later date as the Government may, by notification, determine" shall be inserted; and

(b) in subsection (3), after the words 'the said year', the words "or such later date as the Government may, by notification, determine" shall be inserted.

4. Repeal.— The Punjab Urban Immovable Property Tax (Amendment) Ordinance, 2016 (XIX of 2016) is hereby repealed.

MINISTER INCHARGE

Lahore:
30 November 2016

RAI MUMTAZ HUSSAIN BABAR
Secretary

ANNEXURE - B

**(BILL AS RECOMMENDED BY THE STANDING COMMITTEE ON
EXCISE AND TAXATION)**

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 purposes hereinafter appearing.

Be it enacted by the 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 2017.
(2) It shall come into force at once.
 2. **Amendment in section 3 of Act V of 1958.**— In the Punjab Urban Immovable Property Tax Act, 1958 (*V of 1958*), for brevity cited as the said Act, in section 3, for subsection (5), after the words 'financial year', occurring for the second time, the words "or such later date as the Government may, by notification, determine" shall be inserted.
 3. **Amendment in section 12 of Act V of 1958.**— In the said Act, in section 12:
 - (a) in subsection (1), after the words 'tax pertains', the words "or such later date as the Government may, by notification, determine" shall be inserted; and
 - (b) in subsection (3), after the words 'the said year', the words "or such later date as the Government may, by notification, determine" shall be inserted.
 4. **Repeal.**— The Punjab Urban Immovable Property Tax (Amendment) Ordinance, 2016 (XIX of 2016) is hereby repealed.
-