

THE SIND URBAN IMMOVABLE PROPERTY TAX RULES, 1958

(West Pakistan Act No. VOF 1958)

[Dated the 10th April, 1958]

AN ACT

To consolidation the law relating to the levy of a tax on Urban Immovable Property in the Province of 2[Sind].

Preamble: - Whereas it is expedient to consolidate the law relating to the levy of a tax on Urban Immovable Property in the Province of 2[Sind];

It is hereby enacted as follows: -

1- Short title and extent: - (1) This Act may be called the 2[Sind] Urban Immovable Property Tax Act, 1958.

3[(2) It extends to the whole of the Province of Sind.]

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;
- (b) "Collector" means as officer appointed by Government by name, or by virtue of his office, to discharge

1 for statement of Object reasons, see Gaz. Of West Pakistan Extr; 1958 pages 319 and 320.

2 substituted for "West Pakistan" by Sind Ordinance No.4 of 1971.

3 The original Sub-section (2) substituted by the West Pakistan Ordinance No. 1 of 1963, and again substituted by the Sind Ordinance No.4 of 1971.

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To functions and to perform the duties of a collector under this Act in any specified area;

1[(c) "Director- General" means the Director-General, Excise and Taxation, Sind, or ant other officer appointed by Government to discharge the functions and to perform the duties of the Director-General under this Act in any specified area;]

(d) “Government” means Government of 2[Sind];

3[(da) “Land” means land appurtenant to any building, but does not include ant include any independent vacant plot;]

4[(dd) “members of the family of the owner” means his or her.

- (i) Wife or husband, as the case may be; and
- (ii) Dependent children;]

5[(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 (Act No. XXVIII of 1958) 6[and person against whom any proceeding under this Act has been established for the levy and payment of tax];

1Substitued by the Sind Ordinance No. 3 of 1972, for original clause (c).

2IN clause (d), substituted for “West Pakistan” by Sind Ord. No 4 of 1971.

3Clause (da) inserted by the Sind Act No. 15 of 1975(W.e.f 1st July, 1975).

4Substitued by the Sind Ordinance No. 4 of 1971, for clause (dd) which was inserted by the W.P. Ordinance No.28 of 1963.

5The original clause (e) was first substituted by the W.P Ordinance No 10 of 1959, and then by the W.P Ordinance No.28 of 1963 (W.e.f 1st July 1963).

6In clause (e), inserted by the Sindh Finance Ord, 2000(Sindh Ord, No VII of 2000) the Sindh Govt. Gaz. Extr, Pt, I P. No. 717, dt June 30, 2000

- (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) “tax” means the tax livable under the provisions of section 3; and
- (i) “Urban area” means an area within the boundaries of a Municipal Corporation Municipal Committee, Cantonment Board, 1[* * *] town Committee, or other authority (not being a 1[District Council]) legally entitled to, or entrusted by Government with the control or management of a Municipal or a local fund.

3[3. Levy of tax: - (1) Government may by notification 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.

4[(2) the tax shall be charged, levied and collected at the rate of twenty percent of the annual value of the lands and buildings]

(3AA) the tax under sub-section (2) 5[* * * *] shall also be

1 In clause (i), the word "Small" omitted by the Sind Act No.17 of 1975.
2 In clause (i), substituted, ibid, for "District Board".
3 The original section 3 has successively been amended by the W.P. Ordinance No. 10 of 1959, 28 of 1963, 13 of 1969, Sind Acts nos.1 of 1975, 9 of 1976 and 7 of 1977, to read as above.
4 Sub-sections (2), (2A), (3) & (3A) substituted by new sub-section (2) by the Sindh Finance Ord. 2001(Sindh Ord. No XXIII of 2001), the Sindh Govt. Gaz Extr Pt. I .P No 1265-79, dt. June 30, 2001.
5 In sub-section (3AA), the words, figures & brackets "and sub-section (3A)" omitted, ibid.

Levied and collected on buildings and lands used partly or exclusively for industrial purposes in the industrial areas of Dhabaji, Gharo and Kotri as are within an urban area.

1[(3B) * * * * *]
 2[(4) * * * * *]

(5) The tax shall be levied from the owner of buildings and lands.]

3[3A. Share in tax: - The tax collected from a rating area shall, after deducting two percent thereof as collection charges, be shared by Government and the Local Council or as the case may be, the Cantonment Board of such rating area in the ratio of 4[3 : 17].]

4. Exemptions: - The tax shall not be leviable in respect of the following properties, namely: -

5[(a) buildings and lands, other than those leased in perpetuity, vesting in the Federal Government;]

(c) 6[buildings and lands other than those leased in perpetuity].

1 sub-section (3B) omitted by the Sindh Finance Act. 1958 (Sindh Act No. 1 of 1958), the Sind Govt. Gaz, Extr, dt. June 23, 1985
2 Sub-section (4) omitted by the Sindh Urban Immovable Property Tax (Amdt.) Ordinance, 1999 (Sindh Ord. No .IV of 1999), the Sindh Govt. Gaz. Extr. Pt. P.I. No 189-A, dt March 27, 1999.
3 Section 3a which was inserted by the Sind Act No. 1 of 1972 and subsequent. By substituted by the Sind Act No 19 of 1973 and amended by the Sind Act No 15 of 1975, has been substituted by the Sind Act no.7 of 1977 (w.e.f 1st July, 1977)
4 In section (3A), substituted for "1:1" by the Sindh Urban Immovable Property Tax (Amdt.) Ordinance, 1980 (Sindh Ord No. V of 1980), the Sindh Govt. Gaz, Extr Pt I.P.NO 167-A dt. March 5, 1980
5 Substituted by the W.P .Ordinance No. 10 of 1959, for original clause (a)
6 In clause (b), substituted, ibid for "building and lands".

(j) vesting in 1[any Provincial Government] and not administered by a local authority;

(ii) Owned or administered by a local authority when used exclusively for public purposes and not used or intended to be used for purposes of profit;

2[(c) (i) a building or land the annual value of which does not exceed 3[eight hundred and sixty four rupees;]

4[(ii) Building used for residential purpose built on a plot of not more than one hundred twenty square yards;]

(iii) one flat with covered area not exceeding 5[six hundred square feet] on any floor of a building used for residential purpose;]

6[(d) buildings and lands or portions thereof used exclusively for libraries;]

(e) Public parks and playgrounds;

1 In sub-clause (i), substituted by the Sind Ord. No 4 of 1971 for "Government of west Pakistan".

2Substituted by the Sind Act No 7 of 1977(W.r.f January 1, 1977), for clause (c) which was first substituted by the W.P Ordinance No. 28 of 1963 and then by the Sind Act No. 1 of 1977 and subsequently amended by the Sind Act No. 9 of 1976.

3In clause (c), in sub-clause (i), substituted for "six hundred" by the Sindh Financial Leas (Amdt.) Ord, 2001), the Sindh Govt. Gaz Extr. Pt. I, No 122, dt January 27, 2001.

4Sub-clause (iii), substituted by the Sindh Finance Act, 2003(Sindh Act No. III of 2003), the Sindh Govt. Gaz Wxtr, Pt IV, P.No 30, dt July 8, 2003.

5IN sub-clause (iii), substituted, ibid, for "three hundred and fifty square feet".

6Clause (d) substituted by the Sindh Finance Act, 1996 (Sindh Act No. XV of 1996) the Sindh Govt. Gaz. Extr. Pt IV, P No. 94, dt July 14 1996.

1[(f) building and lands or portions thereof used exclusively for 2[public worship or public charity including] mosques, churches, synagogues, temples, gurdwaras, dharamsalas, drinking water fountains, public burial or burning ground or place earmarked for the disposal of the dead.]

3[Provided that the exemption to a charitable institution shall be allowed in the prescribed manner.]

4[(g) building and lands annual value of which does not exceed twenty four thousand rupees, owned by widows, minor orphans, permanently disabled persons and retired employees of the Federal and Provincial Government;]

5[. **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 that may let for use or enjoyment with such building might reasonably be expected to be let from year to year, less an allowance of ten per centum for the cost of

repairs and for all other expenses necessary to maintain such building in state to command such gross annual rent.]

[5A. Valuation Tables to ascertain annual value. - Notwithstanding the provisions of section 5 the annual may be determined on the basis of the valuation tables as may be notified by or under the authority of government for various locations.]

6. Assessing authority. – (1) there shall be an assessing authority for every rating area.

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

7. Making and operation 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 2[July] or the first day of 2[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 cone into force shall be a period of five years:

Provided that Government may be order.

- (a) reduce by a period not exceeding one year or extend by a period not exceeding 3[five] years 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.

1Section 5A added by the Sindh Finance Ord. 2000 (Sindh Ord. No VII of 2000) the Sindh Govt. Gaz, Extr, Pt, I, P No 717, dt June 30, 2000

2 In section 7, substituted by the W.P Ordinance No 7, of 1961, for “April” & “October” respectively.

3In Clause (a), substituted by the sind Act No. 10 of 1976, for “three”.

To be made on the basis either of the last preceding valuation list or of the new list prepared under this proviso; and

1[(b) for the purpose of preparation of new valuation list, divide any rating area into parts, each part comprising such areas or types of properties as may be specified in the order and appoint date or dates on which new valuation lists in respect of such part or parts shall came into force.]

(2) Subject to the provisions of any such order as aforesaid, every valuation list shall come into force on the first day of 2[July] or the first day of 2[January], as the case may be, next following the date on which it is finally approved by the assessing authority and shall, subject to the provisions of this Act and the rules made hereunder (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.

3[7A. * * * * * * * * *]
 3[7B * * * * * * * * *]
 3[7C * * * * * * * * *]

4[7CC. Where tax is levied and collected under sub-section (2-B) of section 3, no betterment tax, surcharge and additional surcharge shall be levied and collected.]

3[7D * * * * * * * * *]
 3[7E * * * * * * * * *]

1 Subs. By sind Act No.7 of 1977,(W.e.f. 1st July, 1977), for original Clause (b).

2In sub-section (2), substituted by the W.P. Ordinance No 7 of 1961, for "April" & October respectively.

3 Sections 7A,7B, 7C, &d and 7E omitted by the Sindh Finance Ord, 2001 (Ord. No. XXIII of 2001), Sindh Govt, Gaz, EExtr, Pt,I,P No 1262-79, dt June 30,2001.

4 Section 7CC added by the Sindh Urban Immovable Property Tax (Amdt.) Ord, 1999 (IV of 1999), Sindh Govt, Gaz, Extr, Pt, I,P, No 189-A, dt March 27,1999.

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 enter in the draft valuation list, or by the insertion therein or omission there from 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 1[:]

3[8A.Validation:- Notwithstanding anything contained in this Act the valuation list which has been prepared in respect of the properties used wholly or partly for industrial purposes and situating within the limits of Karachi Rating Area and has been have been validly prepared and enforced.]

9. Amendment of current valuation list: - 4[(1)] Subject to such rules, if any, as the Government may think fit to make in this behalf, the assessing authority may at any time make such amendments in a valuation list as appear to it to be necessary in order to

1 In sub-section (2), at the end full stop substituted by a colon and thereafter proviso added by the W.P Ordinance No. 28 of 1963, (W, e.f July 1,1963]

2 In the provision, substituted for "Commissioner" by the Sindh Urban Imm Property tax (Amdt) Ord.,1999 (Sindh Ord. No IV of 1999) the Sindh Govt. Gaz Extr, Pt ,I, P, No 189-A dt of March 1999.

3 Section 8A inserted by the sind Act No. 7 of 1977 W.e f January 1977

4 Section 9 re-numbered as sub-section "(1)" by the Sind Urban Immovable Property Tax (Amdt.) Ord 1979, the Sindh Govt. Gaz Extr Pt,I,P No 424A, dt April 1797

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 or omission or any misdescription;
- (c) Make such additions to or correction 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 damage 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 misdescription, the assessing amendment of the owner of the building or land and shall also consider any objection thereto which may be made by him.

*[(2) Any amendment made under sub-section (1) shall be effective from the date such amendment was necessitated.]

10. Appeal and revision: - (1) Any person aggrieved by an

**Sub-section (2) added by the Sind Urban Immovable Property Tax (Amdt.) Ord, 1979 the Sindh Govt. Extr, Pt, P, I No 424A, dt April 24, 1979*

Order of the appropriate authority upon an objection made before that authority under section 8,9 1[,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 office as the Government may, be notification, appoint in this behalf.

2[(1A) Any person aggrieved by any entry in the valuation list prepared under section 7, or by the insertion therein or omission there from of nay matter, or otherwise with respect to the list, may, within sixty days of the date on which 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 3[Director-General] of 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 3[Director-General] call for and examine the record of the proceeding 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 and be recoverable notwithstanding any appeal which may be pending with respect to that list.

4[12. Tax when payable: - The tax may be paid yearly or half

1 In sub-section (1), inserted by the W.P Ordinance No 28 of 1963, (W.e.f 1st July, 1963)
2 sub-sections (1A) added by the W.P Ordinance No 25 of 1962.
3 in sub-section (2), substituted for 'Commissioner' by the Sindh Ord. NO 2 of 1972, s 2 & Such.
4 Substituted but the Sind Act No.7 of 1977, (W.e.f July 1977) for original section 12 as amended by the W.P Ord. No 25 of 1962 and the W.P Ord. No 28 of 1963.

Yearly as the assessed may choose, by such date or dates as may be prescribed.]

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 notices 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 willfully 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.

1[15. Penalty for default in payment: - (1) Where a person fails to pay the tax by the date prescribed under section 12, he shall, in addition to the amount of the tax, be

liable to pay a surcharge, not exceeding ten percent of the tax due, as may be prescribed, within a period of thirty days from the prescribed date.

(2) Where the tax and the surcharge are not paid as provided in sub-section (1), the prescribed authority may, after giving the defaulter an opportunity of being heard, impose upon him a penalty not exceeding the amount of the tax.]

2[16. Recovery of dues: - (1) Where any tax, surcharge or penalty due under this Act is not paid within the fixed for its

1 Section 15 substituted by the Sind Act No 7 of 1977, (W,e,f July, 1, 1977)

2 Section 16 substituted, ibid, (W,e,f July 1 1977.)

Payment, such officer of the Excise and Taxation Department as may be authorized by Government in this behalf, may, after giving the defaulter an opportunity of being heard, issue a warrant in the prescribed manner, directing the recovery to be made by distress and sale of moveable property or attachment or sale of the immovable property, belong to the defaulter.

(2) The warrant issued under sub-section (1) may be addressed to the prescribed officer of the Excise and Taxation Department, and be executed in the prescribed manner, by such officials of the Department as he may deem fit.

(3) Government or any officer authority by it in this behalf may permit any sum recoverable under this section to be paid in installment subject to the condition that interest shall be payable on the unpaid portion of such sum, at such rate not exceeding the rate at which the scheduled banks advance loans, as may be prescribed.

(4) Notwithstanding anything contained in any law or contract, any tax, surcharge or penalty due under this Act in respect of any land or building shall be a first charge upon such land or building and upon the movable property, if any, found thereon, belonging to the defaulter.]

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

2[17. Remuneration of local authorities and cantonment board. When the tax is collected by any local authority or cantonment board, such authority or board be entitled to such remuneration on account of the cost of collection as may be determined by Government.]

1 Sub-section (5) added by the Sindh Finance Ord. 2000 (Sindh Ord No VII of 2000), the Sindh Govt. Gaz, Extr, Pt, I,P No, 171, dt June, 30 2000.

2 Section 17 substituted by the sindh Act No15 of 1975, (W,e,f, July 1, 1973)

18. Power 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, any may serve a notice on 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 service of this section 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 whom a notice to make a return is 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. Power of assessing authority to require returns at anytime: - 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 failures 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 there under, 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 as 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 section 21 of the Pakistan Penal Code.

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 there under 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 hereunder.

23. Power to make rules: - (1) The Government may make rules 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 provision with respect to such authorities;
- (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) prescribed of scale of costs;
 - (iii) prescribed of fees to be charges in connection with appeals;
- (e) The prescribed of the form of any notices, valuation list, statement, return, or other document whatsoever which is required or authorized to be used under or for the purposes of this Act;
- (f) The mode of service of any notice, order or document required or authorized to be served;
- (g) The inspection and taking copies of an extracts from any draft valuation list, valuation list, notice of objections, proposal for amendment to the valuation list, notice of appeal, valuation made by value, and fees for such inspection or copies;
- (h) The appointment of values 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 in under this Act or the rules made hereunder;
- (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 1[:]

1[Provided that a penalty for filing a wrong declaration for the purpose of rebate of the tax shall be five hundred rupees fordable the amount of the tax sought to be evaded whichever is greater.]

2[(4) * * * * *

24. **[Repeal and saving.]** *Omitted by the West Pakistan urban Immovable Property Tax Act (Sind Amendment) Ordinance, 1971 (Sind Ordinance No. IV of 1971), s. 7*

1 In sub-section (3), at the end full stop replaced by colon end thereafter proviso added by the Sind Act No. 19 of 1973.

2 Sub-section (4) omitted by the Sindh Finance Ord, 2000 (Sindh Ord, No VIII of 2000), the Sindh Govt. Gaz, Extr, Pt, I, P. No. 717, dt, June 30, 2000

THE SIND URBAN IMMOVABLE PROPERTY TAX RULES, 1958

[REVENUE AND REHABILITATION DEPARTMENT]
EXCISE AND TAXATION

Notification No. Tax-III/ 2/ 1-58: - In exercise of the powers conferred by section 23 of the West Pakistan, Urban Immovable Property Tax Act, 1958, the Government of West Pakistan is pleased to make the following rules: -

1. **Short title and commencement:** - (1) These rules may be called the 1[Sind] Urban Immovable Property Tax Rules, 1958

(2) They shall come into force at once.
2. **Definitions:** - In these rules, unless the context otherwise requires, the following expressions shall have the meanings hereby respectively assigned to them, that is to say: -
 - (i) "Act" means the 1[Sind] Urban Immovable Property Tax Act, 1958;
 - 2[(ii) * * * * *]
 - (ii) "Form" means a form appended to these rules;
 - (iii) "Property" means buildings and lands situated within a rating area; and

1 Substituted for "West Pakistan" and the Notification No, 11(6)/70- Tax / 5061, 27th August, 1971, the Sind Govt, Gaz Extr, Pt, IV-A st, September 2, 1971

2 Clause (ii) omitted by the Notification No. SD /ADMN / E & T /12-16 / 84- Est, the Sind Govt. Gaz, Pt, IV-A, dt 7th May, 1987.

- (iv) “Treasury” means a treasury or sub-treasury of Government or a bank authorized to accept money on behalf of Government.

3. Assessing authority: - (1) A District Excise and Taxation Officer shall be the assessing authority in respect of all rating areas within his jurisdiction.

- (2) An assessing authority for a rating area shall have power.
- (a) to affix or cause to be affixed to any property in the rating area any mark for purposes of identification and to enter into or upon any premises for this purpose between sunrise and sunset if, and to the extent, absolutely necessary;
- (b) to enter into or upon any property within the rating area, between sunrise and sunset, after giving twenty-four hours notice to the occupier, or if there be no occupier, to the owner of such property in order to.
- (i) decide whether the return made in respect thereof is correct;
- (ii) assess its annual value;
- (iii) ascertain if it is assessable to tax;
- (c) to examine any document, of whatever nature or kind and by whomsoever executed, relevant to the enquiry contemplated by clause (b) of this sub rule.
- (d) To exercise the powers of a civil court under the Code of Civil Procedure, in the matter of the summoning and examination of persons likely to be in possession of facts or of documents relevant to an enquiry under clauses (b) and (c) of this sub-rule, and in the matter of recording or receiving statements of the persons claiming exemption from tax.

4. Powers of Subordinate Officials: - An assessing authority may by an order in writing authorize generally, or any particular case, any person subordinate to and working under its authority to exercise the powers under sub-rule (2) of rule 3, or to prepare and sign receipts, notices, challans and other documents or registers required to be drawn up, maintained or issued under the Act or these rules.

5. Duties of assessing authority: - An assessing authority shall.

- (a) prepare a property register in Form P.T. 1 for the rating area and enter therein the necessary particulars, separately for each unit of property;
- (b) be responsible for the proper maintenance and safe custody of all the prescribed registers and records;
- (c) take necessary steps for the recovery of the tax which has fallen due;
- (d) maintain a proper account of the tax collected and of the fees recovered under the Act or these rules; and credit the same in the manner hereinafter provided; and
- (e) Carry out such general or special orders as may be issued by Government from time to time.

6. Preparations of draft valuation list: - (1) In order to prepare a valuation list, the assessing authority shall.

- (a) divided the rating area, if necessary into sub-division or mohallas;
- (b) number each unit of property situated within the rating area, with reference to the sub-division or mohalla and street, if any, in which it is situated and mark the number allotted to each unit of property on some conspicuous part of the property;
- (c) ascertain the name of the owner and the occupier, if any, of the property and note the same in a register in Form P.T.1:

Explanation: - If the property be owned by more persons than one in defined or determinable shares, the name of all of them shall be entered as owners with the shares owned by each.

- (d) give public notice under sub-section (1), of section 18 of the Act in Form P.T.2, and if necessary, issue notice under the said sub-section to any owner, occupier, or lessee of any property in a rating area, or to any one of them in Form P.T.3, requiring him or them to make a return in Form P.T.4;
- (e) make an enquiry about the gross annual rent earned or which could reasonably be earned in respect of the property during the financial year immediately preceding the current financial year;
- (f) determine, from such other data as may be available, the gross annual rent at which any property in the rating area may reasonably be expected to be let from year to year, if in its opinion the average gross annual rent of such property ascertained under clause (e) be not fair or reasonable when compared with such rent of any other property in that locality;

(2) The draft valuation list shall be prepared in Form P.T 5 in accordance with the information collect under sub-section (1).

7. Publication of draft valuation list: - (1) When a draft valuation list has been prepared, the assessing authority shall give public notice of the place where such list may be inspected and of the date or dates on and the place at which objections thereto will be heard.

(2) Public notice shall be given in all or any of the manners enumerated below: -

- (a) by placards posted up-
 - (i) in some conspicuous place or places in the subdivision, mohalla or street;
 - (ii) in the office of the assessing authority;
 - (iii) at the discretion of the assessing authority, in some conspicuous portion of one or more buildings used as a Court, Post office,

Bank, Co-operative Society, Education Institute, Office of the Local Body or public gathering place in the rating area;

- (b) by the beat of drum; and
 - (c) by publication in at least one English and Urdu daily newspaper.
- (3) The date of the publication of the draft valuation list shall be noted on the list and also in a register in Form P.T.6 to be maintained for the purpose;
 - (4) the draft valuation list shall be open to inspection by owner occupier of any property included in the said list, or his duly authorized agent at the office of the assessing authority during office hours and he shall be permitted to make extracts from it;
 - (5) No fees shall be charged for any such inspection.

8. Filing of objection: - (1) An objection under sub-section (2) of section 8 of the Act shall be preferred by means of a written memorandum on plain judicial paper bearing a court-fee stamp of the value of 13 paise, stating briefly the grounds of objection.

(2) All such objections shall be entered in a register in Form P.T.7 to be maintained for the purpose.

9. Amendment of correct valuation list and filing of objections hereto: - the notice under the proviso to section 9 of the Act shall be in Form P.T.13 and the provisions of sub-rule (1) of rule 8 and rule 10 shall apply so far as may be to objections filed in pursuance of such notices.

10. Hearing objection: - (1) On the date or dates fixed for the hearing of objections to the draft valuation list or on seceding authority or such other officer as may be appointed by Government in this behalf, shall proceed to dispose of the objections as expeditiously as possible.

(2) The assessing authority, or other officer appointed in this behalf, as the case may be, hearing an objection shall allow to the objector and any other person, who in the opinion of such authority or officer is likely to be directly interested in the result of the objection, an opportunity of being heard in person or by an authorized agent.

(3) The assessing authority or other officer appointed in this behalf hearing an objection may, at his discretion, hear and record such oral or documentary evidence as may be relevant to the enquiry.

(4) When an objection has been disposed of the order passed thereon shall be recorded together with the date of such order in the register in Form P.T.7.

11. Authentication and custody of final valuation list: - (1) A final valuation list shall be prepared in Form P.T. 1 and authenticated by the assessing

authority before the first day of October on the first day of April, as the case may be, and assessing authority shall certify that the list has been duly amended so far as it was necessary to do so in the light of the orders passed on all such objections as may have been filed and finally disposed of.

(2) After authentication the valuation list shall subject to such alternations as may be made therein under the provisions of sections 9 or 10 of the Act and notwithstanding any unavoidable irregularity in the preparation, publication or correction thereof, be accepted as conclusive evidence of the facts stated herein for the purposes of the Act and these rules.

(3) The valuation list to authenticate shall be deposited in the office of the assessing authority and shall be open to inspection.

(4) The assessing authority shall, in the manner prescribed for the publication of the draft valuation list, give public notice that the authenticated list is open to inspection.

12. Duty of owner of property to report transfer: - *[(1) Within thirty days of the construction of a property, the owner thereof shall furnish to the assessing authority of the rating area.

- (a) particular of the property in Form P.T.7-A, and
- (b) an approved plan of the property, and if the property has been constructed without an approved plan, a full and complete plan of property, preferable signed by an Engineer or Architect.

Explanation I: - A property shall be deemed to have been constructed, if it or any part thereof is occupied by any person, although parts of it may still be under construction or remain to be constructed.

Explanation II: - For the purposes of this sub-rule, “approved

**In rule 12, the existing sub-rule (1) re-numbered as sub- rule (1a) and before sub-rule (1a) as so numbered, new sub-rule (1) inserted by the Notification No. 11 (6) /70-Tax / 2098, Karachi, the 31st October, 1970, the Sind Govt. Gaz, Pt, IV-A, dt November 12, 1970.*

Plan” means a plan approved by the municipal by the body, Cantonment Board, Town Improvement Trust or other local authority competent to grant such approval, within whose local limits the property, in respect of which the plan has been approved, is situated.]

*[(1a)] The owner of every property shall, within a period of one month from the date of occurrence of any transfer, demolition destruction or addition, report to the assessing authority of the rating area.

- (a) all transfers thereof by sale, gift, exchange or perpetual lease;
- (b) any increase in rent subsequent to the date on which the value of such property was last assessed;
- (c) the demolition or destruction of the property or any portion thereof; and
- (d) Any substantial addition to the property whether or not such assertion has occasioned an increase in rent.

(2) if a building occupied by an owner for his residence and exempted from tax under clause (c) of section 4 of the Act ceases to be so occupied, the owner shall, within thirty day's, report the fact to the assessing authority.

13. Appeal and Revision: - (1) An appeal under sub-section (1) of section 10 of the Act shall be preferred by means of a memorandum, which shall be stamped as laid down in Article 11 (a) of Schedule II of the Court Fees Act, be accompanied by a certified copy of the order appealed against and be presented by the appellant in person or through a duly authorized agent, or be sent by registered post.

**In rule 12, the existing sub-rule (1) re-numbered as sub-rule (1a) and before sub-rule (1a) as so numbered, new sub-rule (1) inserted by the Notification No.11 (6) / 70-Tax / 2098, Karachi, the 31st October, 1970, the Sind Govt. Gaz, Pt, IV-A, dt November 12, 1970.*

(2) The appeal shall be decided after due notice to the assessing authority and consideration of any representation that may be made by it and after an opportunity has been given to the appellant and such other person as in the opinion of appellate authority may directly be interested in the result of the appeal of being heard in person or by a duly authorized agent; provided that the appellate authority may before deciding the appeal itself hold or direct such further enquiry to be held by the authority against whose decision the appeal has been preferred, as may appear necessary to the said appellate authority.

(3) The result of the appeal shall forthwith be communicated to the assessing authority that shall attach the papers to the record of the case and make necessary entries in the register to be kept in Form P.T.8.

(4) An application for revision under sub-section (2) of section 10 shall be written on standard water-market plain judicial paper, be stamped with a court fee of the value of one rupee, be accompanied by a certified copy of the order sought to be revised and be presented by the applicant in person or through a duly authorized agent, or be sent by registered post.

14. Appointment of values: - (1) Government may, if it thinks fit, employ any person to determine the annual value of any property situated in any rating area in accordance with the provisions of section 5 of the Act.

(2) Any person so employed shall have power at all reasonable time and after giving due notice and on production if so required, of authorization in that behalf from the assessing authority, to enter on survey and value any land or building in the rating area which the assessing authority may direct him to survey and value.

(3) Each value shall work under the orders of the assessing authority of the rating area in which property to be valued is situated.

15. Payment by M. O: - (1) the assessing authority shall maintain, for each rating area, a tax demand and receipt register in Form P.T.8.

(2) The demand notice contemplated by sub-section (1) of section 15 of the Act shall be in Form P.T.9.

(3) The tax shall be paid on or before the last day of the month next following the month in which the demand notice is served on an assessee.

(4) Each demand notice shall be accompanied by a challan in Form P.T.10 provided that when an arrangement exists for door to door collection or for payment at the office or the assessing authority, it shall not be necessary to send a challan with the demand notice unless specially demanded by the assessee.

(5) An assessee may at his own expense remit the amount of tax to the treasury by means of a money order, forwarding at the same time the challan in Form P.T. 10 sent to him along with the notice.

16. Collection of penalty: - (1) Before imposing a penalty under sub-section (1) of section 15 of the Act, the assessing authority shall issue apply a notice to the assessee in Form P.T. 11 and shall give him an opportunity of showing cause against such imposition.

(2) The provisions of these rules for the recovery, custody and deposit of tax shall apply so far as may be, to the recovery, custody and deposit of a penalty imposed under the Act.

(3) After a penalty has been imposed under rule 15 a demand notice in Form P.T. 12 shall be served on the assessee. The penalty shall be payable in lump sum and the provisions of sub-rule (3) of rule 15 shall apply so far as may be, to such notices.

17. Recovery of tax from tenants: - The notice provided by section 14 of the Act shall be in Form P.T. 14

18. Collection of tax through tax collecting staff: - (1) The Director, Excise and Taxation may be an order in writing authorize the payment of the tax in any rating area at the office of the assessing authority concerned or may appoint a tax-collecting staff for

any rating area on such terms as to furnishing of security and emoluments as he may deem fit.

(2) The staff so appointed shall work under the orders and control of the assessing authority, and shall be competent to visit an assessee at his residence or place of business with a view to collecting the tax and penalty, if any, imposed on him.

(3) A member of such tax-collecting staff shall be furnished with such credentials to establish his authority as may be prescribed by the Director, Excise and Taxation.

(4) For every payment, except a payment made at a treasury, made under these rules a receipt in Form P.T. 15 shall forthwith be given to the person making the payment and the counterfoil retained.

19. Collection of tax and penalty as arrears of land revenue: - The certificate for recovery, as arrears of land revenue, of any sum due on account of tax or penalty which remains unpaid after the due date shall be in Form P.T. 16.

20. Custody and payment into Government Treasury of sums received by the collecting authority under these rules: - (1) In accordance with any instructions that may be issued by *[Commissioner], the assessing authority shall be responsible for making necessary arrangements for the safe custody of all moneys same can be paid into the treasury.

(2) All sums, other than those paid directly into a treasury, received as tax or coping or inspection fees shall be deposited in the treasury within 24 hours of the receipt thereof.

**In sub-rule (1) of rule 20, substituted for the word "Government" by the Notification No. 1432 /69 /18-Ex III, the 5th January, 1970, the Gaz, of West Pakistan, dt February 27, 1970.*

21. Refund and Remission of tax: - If an application made in this behalf or otherwise an assessing authority is satisfied, after such enquiry as it may consider necessary, that through a clerical or arithmetical mistake a tax has been assessed or a penalty has been imposed in excess of the due amount or on a person not liable therefore, the said authority shall order remission of the wrongly assessed amount, and if such tax or penalty has been recovered, it shall order its refund.

22. Court fee on miscellaneous applications: - An application, not otherwise provided for under these Rules, to be made to an assessing authority shall be stamped with a court fee stamp of the value of one rupees.

23. Inspection of Registers etc. and grant of copies: - (1) Any person may inspect any document, record or register other than a return or statement, made or prepared by or under the authority of a public servant under the Act or these rules, and any objection preferred there under, in the custody of an assessing authority on making a separate written application on standard water-marked plain judicial paper for every record to be inspected and on payment, in connection with every such application, by means of court fee stamps, of a fee of one rupees for the first hour and 50 paisa for every succeeding hour.

(2) If the inspection is not concluded on the date of the application, it shall be continued from day to day till it is concluded.

(3) If the record to be inspected relates to a year other than the current year a search fee, in the form of court fee stamp of 50 paisa per application, shall be charged.

(4) A copy of an objection, a document, record or register not being a return or statement made or prepared under the Act or these rules, in the custody of an assessing authority shall be granted to any person on an application written on standard water-marked plain judicial paper and bearing a court fee stamp of the value of-

- (a) 50 paisa for every entry in register, draft valuation list or final valuation list;
- (b) One rupee for every notice or summons issued by an assessing authority; and
- (c) Two rupees for every order on an objection, or assessment of annual value of tax and for every document not otherwise provided for.

(5) Any person making a return or statement under the Act or these rules or any successor-in-interest of such person may ceding inspect or get a copy of the same in accordance with the last preceding rule, the copy fee payable being as under clause (c) of sub-rule (4)-.

24. Charitable Institution: - (1) The Deputy Director, Excise and Taxation may on an application of the manager of any of the following institutions: -

- (a) an orphanage;
- (b) a hospital or dispensary;
- (c) an alms house
- (d) a drinking water fountain for public use in a public place;
- (e) an infirmary for the treatment of animals;
- (f) a burial place;
- (g) a cremation ground;
- (h) a place for the disposal of the dead other wise than by burial or cremation; and
- (i) an education institution approved by Government;

Certify that the institution is a prescribed public charitable institution for the purposes of proviso (i) to clause (f) of sub-section (1) of section 4 of the Act.

(2) Where an institution has been certified under the last preceding sub-rule, regular accounts of income and expenditure shall be maintained and such accounts shall be open to inspection by the District Excise and Taxation Officer or by such other officer as the property sought to be exempted, is being spent exclusively for a purpose for which the exemption was allowed.

(3) A certificate under sub-rule (1) shall be in Form P.T. 17 and shall, unless cancelled, continue in force until the next assessment, but shall be renewable by the Deputy Director, Excise and Taxation.

(4) If at any time the Deputy Director, Excise and Taxation on the basis of information received by him or on the report of the District Excise and Taxation Officer is, for reasons to be recorded in writing, satisfied that he had wrongly issued any certificate under sub-rule (3), or that the institution concerned has ceased to be a charitable institution, he may cancel the certificate and inform the assessing authority accordingly.

(5) On the cancellation of a certificate the exemption allowed under it shall cease to be operative, and the property exempted in consequence thereof shall be liable to assessment of tax as if no certificate has been issued.

(6) Every Excise and Taxation Officer holding charge of district independently shall maintain a register of certificates in Form P.T. 18 and in case any certificate is lost duplicate shall be issued on payment of a fee of one rupee in court fee stamp.

25. Prescribed authority: - (1) The assessing authority of a rating area shall, for the purposes of section 14 and 15 of the Act, be the prescribed authority.

(2) For the purposes of sub-section (3) of section 23 of the Act the Deputy Director, Excise and Taxation having jurisdiction in the area concerned shall be the prescribed authority.

26. Mode of Service of Notice, Summons or Order: - (1) Any notice, summons, order or other document required or authorized to be sent or served under or for the purpose of the Act or these rules may be sent or served either-

- (a) be delivering it to the person to or on whom it is to be sent or served; or
- (b) by leaving it at the ordinary or last known place of abode of that person or in the case of a company at its registered office; or
- (c) by forwarding it by post addressed to that person at his ordinary or last known place of abode, or in the case of company at its office; or

- (d) by delivering it to some person on the premises to which it relates or (except in the case of a document being a summons), if there is no person on the premises to whom it can be delivered, by affixing it on some conspicuous part of the premises; or
- (e) With out prejudice to the foregoing provisions of this sub-rule, where the property to which the document relates is a place of business of the person to or on whom it is to be sent or served by leaving it or forwarding it by post addressed to that person at the said place of business.

(2) It shall normally be sufficient to address any notice, summons, order or other document required or authorized by or under the Act or these rules to be served on the owner or “occupier” of any premises by the description of the owner or occupier of the premises (naming them), without further description.

27. Exemption: - The exemption provided for by clause (c) of section 4 of the Act in respect of a building occupied by an owner for his residence shall be subject to the following conditions: -

- (a) The building should be wholly occupied by the owner for his *bonafide* residence and no portion of it should be let out on rent;
- (b) The exemption shall not be available for a building or a portion thereof used for the purposes of carrying on any business or trade thereon;
- (c) no owner shall be entitled to claim exemption for more than one building in a rating area;
- (d) the exemption shall be granted on half-yearly or yearly basis in accordance with the period of installments of tax fixed under sub-rule (2) rule 15, provided that the owner had occupied the building continuously for a period of six months immediately preceding 1st April, or 1st October on which the half-yearly period of the installment begins;
- (e) the owner shall make an application on plain paper to the assessing authority containing the particulars specified, and furnish a true and correct declaration in Form P.T. 19;
- (f) the owner shall not be entitled to the exemption if he does not submit the declaration or application referred to in condition (e) before 1st April or 1st October, as the case may be, or within such extended time as the assessing authority may allow, and unless he proves to the building has been occupied for the *bonafide* residence of the owner for a continuous period of six months preceding 1st April or 1st October, as the case may be;
- (g) the owner shall produce further evidence and proof in support of his claim as the assessing authority may call for; and
- (h) if the assessing authority is satisfied that the building has not been occupied by the owner for his *bonafide* residence for a continuous period of six months preceding 1st April or the 1st of October as the case may be, the owner shall forfeit the exemption and shall be pay tax in addition to the penalty that may be imposed on account of evasion of tax.

28. Penalty: - An assessing authority may impose a penalty not exceeding two hundred rupees on any person who contravene any of the provision of these rules.

29. Warrant: - The warrant to be issued under sub-section (1) of section 16 of the Act shall be in Form P.T. 20.

30. Super session: - The rules made and the notifications issued under the following enactments are superseded.

- (1) The Punjab Urban Immovable Property Tax Act, 1940;
- (2) The Sind Urban Immovable Property Tax Act, 1948; and
- (3) The North-West Frontier Province Urban Immovable Property Tax Act, 1948.

FORM P.T.1

[See Rules 5 (a), 6(1) (c) AND 11 (9)]

Place _____
Year _____

Rating Area _____

1	2	3	4	5
Serial No.	Name or number of the sub-division or mahalla and street in which the property is situated.	Designation of the property by name, number type of building etc.	Name, parentage, case and residence of the owner.	Name, parentage, caste and residence of the occupier, if different from the owner.

6	7	8	9	10
Total	Size of the building on the site according to plinth area.	Number of story's.	Number of rooms.	Present condition of the building.

11	12	13	14				15
Ste rent, if any, payable by owner of the building	In the case of land of occupied by building, the use to which the land is put.	Gross annual rent assessed.	Reductions Allowed Under Section 5 of this Act.				Annual value proposed
			Cl-Use (a)	Cl-Use (b)	Cl-Use (c)	Total	

Notes: - Where the building and the site under it belong to two different persons, separate assessment shall be made for the building and the site. Two separate numbers,

shall be allotted, e, g., 5 to the site and 5 to the building and two separate entries, e.g, 5 and 5-A shall be made in the register.

FORM P.T.2

PUBLIC NOTICE FOR MAKING A RETURN OF ANNUAL RENT

(Sub-section (1) for section 18 of the West Pakistan Urban Immovable Property Tax Act, 1958, and Rule 6 (1) (d) of the West Pakistan Urban Immovable Property Tax Rules, 1958).

WHEREAS it is intended to assess the annual value of the immovable property situated in the _____ rating area, notice is hereby given for the lessees of buildings and lands situated in the _____ rating area in particular to submit to the undersigned in Form P.T.4 obtainable from his office, a true and correct statement of the rent of the property situated in the _____ rating area thirty days of the publication of this notice.

Assessing Authority.

Rating Area _____

Dated at _____

This _____ day of _____ 19

(Seal of Assessing Authority).

X

FORM P.T. 3

**MAKING A RETURN OF ANNUAL RENT.
NOTICE FOR _____
PRODUCTION OF ACCOUNTS OF RENT.**

[SEE RULES 6 (1) (d)]

Office of the Assessing Authority
Rating Area _____

Dated _____ 19

To

WHEREAS it is necessary to assess the annual value of the immovable property, noted on the reverse of which you are alleged to be the owner/ occupier/ lessee exclusively or jointly with others, you are hereby required submit a true and correct statement of the rent of this property for the financially year _____ In the enclosed Form to _____ Attend in person or by a representative authorized by you in writing in this behalf, and produce or cause to be produced the account of the rent of this property for the financial year _____.

P.T. 4 to me at my office within thirty days of the service of this notice.

_____ before me at my office _____ on
_____ at _____,

Further take notice that in case you fail to submit a return as
Produce accounts

Stated above, the annual value for the purposes of the West Pakistan Urban Immovable Property Tax Act, 1958 will be assessed without any further opportunity being given to you.

Assessing Authority
Rating Area _____

Dated at _____
This _____ day of _____ 19

Description of Property

1. Rating area _____,
2. Sub-Division or Mohalla and
Street _____,
3. Number of the property according
To property register _____,
4. Nature of the property _____,
5. The use to which the property is
Supposed to be put _____,
6. Any other particulars which in the opinion of the authority
Issuing the notice may be necessary _____,

X

FORM P.T. 4

RETURN OF RENT FOR THE FINANCIAL YEAR

[SEE RULES 6 (1) (d)]

Rating Area _____

1	2	3	4	5
Name of sub-division or Mohalla and street in which the property is situated	Number according to Property Register.	Nature of property.	Use to which the property is being put.	Name, parentage, caste and residence of owner.

6	7	8	9	10
Name, parentage, caste and residence of present occupier.	PARTICULARS FOR THE FINANCE YEAR UNDER REPORT.			
	Name, parentage, caste and residence of the person to who let out.	The period and the total rent for which let out.	Deductions from gross annual rent claimed on account of rent of furniture let with property.	Land revenue payable in respect, of the property for the year.

11	12	13	14
Year with name, parentage, caste and residence of the person to who let out.	PARTICULARS FOR THE YEAR WHEN PROPERTY WAS LAST LET OUT BEFORE THE YEAR UNDER REPORT.		
	The period and the total rent for which let out	Deductions from gross annual rent claimed on account of rent of furniture let with Property.	Land revenue actually paid in respect of the property for the year

15	16
In case the property has never been let out at what rent could it reasonably be let out during the year under report?	REMARKS.

*Signature of the
Person making the return*

Note: - Columns 11 to 5 are to be filled in only if columns 7 to 10 cannot be filled in.

Dated at _____:

The _____ day of _____ 19

_____ X _____

FORM P.T. 5**DRAFT VALUATION LIST**

[SEE RULE 6 (2)]

Rating Area _____

Date of publication of the list _____

Last date for filing objections _____

Date/ dates for hearing of objections _____

Place for hearing of objection _____

Note: - If an objection cannot be heard or disposed of on the date or dates specified above it will be heard and disposed of on succeeding working days.

1	2	3	4	5	6
Sub-division or Mohalla.	Street.	Number of the property in the Property Register.	Nature of the property.	How used.	Name, parentage, caste and residence of the owner.

7	8	9	10	11
Name, parentage, caste and residence of the occupier.	Gross annual rent assessed.	DEDUCTIONS ALLOWED UNDER SECTION G OF THE ACT		
		Under clause (a)	Under clause (a)	Under clause (a)

12	13
Total.	Annual value proposed to be assessed

***FORM P.T. 7-A**

[SEE RULE 12 (1)]

Description of building constructed

1. Rating Area _____
2. Sub-division or Mohalla and Street _____
3. Number of the property according
To property register _____
4. Nature of the property _____
5. No. of living rooms in the property _____
6. The use to which the property is
Supposed to be put _____
7. Date on which the property
Was constructed _____
8. Date on which it was occupied,
Partly or in whole _____
9. Amount of rent, if any, charged
For the property _____

_____ X _____

FORM P.T. 8

TAX DEMAND AND RECEIPT REGISTER

[SEE RULES 13 (3) AND 15 (1)]

Rating Area _____

Year _____

Serial No.	Sub-division or Mohalla.	Street	Number of the Property in property Register.	Name, parentage, caste and the address of the assesses.	Annual value assessed.
1	2	3	4	5	6

AMOUNT OF TAX				RECOVERIES	
Balance of tax and penalty if any from last year	Tax demand for current year and the due date for payment.	Penalties imposed during the current year.	Total.	Date with receipt No.	Amount.
7	8	9	10	11	12

REMISSION OF REFUND ALLOWED			
Date of order.	Amount Remitted or refunded.	Balance at the close of the year carried forward.	REMARKS.
13	14	15	16

FORM P.T. 9**NOTICE OF DEMAND**

[SEE RULE 15 (2)]

To

1. take notice that for the assessment year _____ a sum of Rs. _____ has been determined to be payable by you as property tax in respect of the Property specified overleaf.
Properties

2. You are required to pay a sum of Rs. _____ being the amount of the 1st installment of the tax on or before the _____ day of _____ ensuring to the Treasury Officer
Agent of a bank authorized to accept at _____ when you will be Money on behalf of Government
Sub-Treasury Officer

Granted a receipt. A challan in Form I is enclosed for the purpose.

3. If you do not pay the amount of the installment on or before the dates specified above, you will be liable under section 15 (1) of the Act a penalty not exceeding of the amount of the installment.

4. You are also informed that a further sum of Rs. _____ is recoverable from you as arrears of Property Tax in respect of the said property/ properties for the year _____ in respect of which penalty is also chargeable under section 15 of the west Pakistan urban Immovable property Tax, 1958.

Assessing Authority.

----- Rating Area

Date at -----:

This ----- day of -----19

(Seal of Assessing Authority)

“Note. - (1) If payment is made by cheque, it should be drawn on the local Branch of bank authorised to accept money behalf of Govern- ment having a clearing account with the imperial bank in favor of the

Treasury Office of the district and forwarded to him along with the enclosed *chalan*.”

- (2) If payment is made by money order, the money order commission should be paid by the remitter, the money order should be addressed to the treasury Officer of the district and the enclosed *chalan* forwarded to him separately, quoting the number and the date of the money order in the forwarding letter

2

Description of the property referred to overleaf
Properties

Rating Area

Number of the property in the Property Register	Situation	Use to which property is being put.	Annual value.	Amount of the statement.	Remarks.

FORM P.T. 10

[See Rule 15 (4) and (5)]

Original (to be retained in the treasury).

The West Pakistan Urban Immovable Property Tax Act, 1958

Invoice of tax paid into _____

Treasury

 Sub-Treasury

 Branch of Bank authorised to accept
 Money on behalf of Government.

Last date for payment _____

1	2	3	
Number in demand register with year.	Name and address of assessee.	Amount (to be entered in words as well as in figures).	
		Rs.	P.

Dated _____, the _____ 19

[For use in the treasury only.]

Certified that the particulars given above are correct. 1. Number of chalan _____

2. number of entry in tax receipt
Register _____3. Date of entry in receipt register

4. Amount received _____

(Sd.)
Property Tax Clerk
Received and grant receipt.

(Sd.)
Assessing Authority Rating Area _____

(Sd.)
Treasury Accountant

(Sd.)
Treasury Officer

(Sd.)
Treasurer

Office stamp
Assessing Authority

Treasury Stamp



FORM P.T. 10

[See Rule 15 (4) and (5)]

Duplicate (to be retained in the treasury).

The West Pakistan Urban Immovable Property Tax Act, 1958

Invoice of tax paid into _____

Last date for payment _____

Treasury,

Sub- Treasury

Branch of Bank
Authorized to accept
Money on behalf of
Government.

1	2	3	
Number in demand register with year.	Name and address of assesses.	Amount (to be entered in words as well as in figures).	
		Rs.	P.

Dated _____, the _____ 19

[For use in the treasury only.]

Certified that the particulars given above are correct. 1. Number of chalan _____

2. Number of entry in tax receipt Register _____

3. Date of entry in receipt register _____

4. Amount received _____

(Sd.)
Property Tax Clerk
Received and grant receipt.

(Sd.)
Assessing Authority Rating Area _____

(Sd.)
Treasury Accountant

(Sd.)
Treasury Officer

(Sd.)
Treasurer

Office stamp
Assessing Authority

Treasury Stamp

FORM P.T. 10

[See Rule 15 (4) and (5)]

Receipt to be given to the payer

	Treasury
	Sub –Treasury
	Branch of Bank Authorized to accept Money on behalf of Government

Rating Area _____

Number in demand register with year _____

Last date for payment _____

Received the sum of Rs. _____

On account of property tax for the year 19_____ 19 _____

Due from _____

(Sd.)
Treasury

(Sd.)

Treasury Office

Sub- Treasury Office

Agent of Bank authorised on
Behalf of Government.

Dated _____ 19.

_____ X _____

FORM P.T. 11**NOTICE TO SHOW CAUSE AGAINST
IMPOSITION OF PENALTY**

[See Rule 16 (i)]

To

WHEREAS you have not paid the sum of Rs. _____ by the specified date _____ in accordance with the notice of demand served on you on _____ you are hereby informed that unless you appear personally or through a duly appointed agent before me at my office on _____ and prove to my satisfaction that the failure to pay this amount was not willful, you will be liable to a penalty not exceeding of the amount of the tax so remaining unpaid.

If you do not appear as directed above, the case will be decided in your absence.

Prescribed Authority
Rating Area _____

Dated at _____

This _____ day _____ 196

Seal of Assessing Authority

X**FORM P.T. 12****NOTICE OF DEMAND OF PENALTY**

[See Rule 16 (3)]

Office of the Assessing Authority

Rating Area

 (1) WHEREAS I am satisfied that you have willfully failed to pay the Tax assessed on you in connection with the under mentioned property for the assessment year 19 _____ within the period prescribed in the notice of demand served on you _____ I, therefore impose on you under Section 15 of the West Pakistan Urban Immovable Property Tax Act, 1958 a penalty amounting to Rs. _____, which you are required to pay along with the amount of the unpaid tax on or

Treasury Officer,

Before _____ to the

 Sub- treasury Officer

 Agent Bank authorised to accept
 Money on behalf of Government,

At _____ when you will be granted a receipt. A chalan in Form I is enclosed for the purpose.

(2) Further take notice that if the sum due from you on account of the tax and penalty is not paid within the prescribed period, it shall be recoverable from you as it is an arrear of Land Revenue.

Assessing Authority.
 Rating Area _____

Dated at _____
 This _____ day of _____ 19

Seal of Assessing Authority

Description of Property

1. Rating Area _____
2. Sub-Division or mohalla and Street _____
3. No. of the Property according
To the Property Register _____
4. Nature of the Property _____
5. Use to which the Property
Is being Put _____
6. Any other particulars that may in the opinion

Of the Authority issuing the notice is necessary _____

Notice: - If the tax is assessed with regard to more properties, than one, the particulars of all such properties shall be given.

_____X_____

FORM P.T. 13

URBAN IMMOVABLE PROPERTY TAX ACT, 1958

[SEE RULE 9]

No, _____

Office of the Assessing Authority
_____ District

To

1. In view of information received by me with regard to the under mentioned property owned / occupied by you, it is necessary to amend the valuation list for the reasons and in the manner indicated below so far as it relates to this property :

2. You are hereby required to file objections, if any, in writing, to the proposed amendment within 14 days of the service of this notice.

3. In case you fail to file an objections within the period specified above the proposed amendment will be given effect to, and will be binding on all concerned.

(Signature) _____
Assessing Authority

Dated

(Seal of the Assessing Authority.)

Description of property

1. Rating Area _____

2. Sub-division or mohallla and street _____
3. No. of the property in the property register _____
4. Type of the property :-
(House, Bungalow, Shop,
Vacant land, etc.) _____
5. Use to which the Property is
Being put _____.

_____X_____

FORM P.T. 14

NOTICE OF TENANT'S LIABILITY OF TAX

[See Rule 17]

To

1. Whereas a sum of Rs. _____ due from _____ son of _____ caste _____ resident of _____ tehsil _____ district _____ as tax in respect of the under mentioned property for the assessment year 19 _____ is in arrears and whereas you as liable as a tenant to pay rent to the said _____ for this property, you _____ are hereby required under section 14 of the West Pakistan Urban Immovable Property Tax Act, 1958, to make all future payments of the entire rent (whether the same has accrued or not) direct to the undersigned, until the said arrears are cleared.

2. You are required to intimate, per registered post to the undersigned, within 15 days of the receipt of this notice, the amount of rent payable by you and the date on which it falls due, so that a challan in Form I may be sent to enable you to make the payment of the amount due.

3. If you do not pay to the undersigned the periodical rent or necessary portion thereof within thirty days of its falling due in compliance with this notice you will be liable under section 15 (1) of the Act to a penalty which may amount to the tax due the tax and penalty may be recovered from you by attachment and sale of your movable /

immovable property as arrears of land revenue though you were the owner of the said property.

Dated at _____
This _____ day of _____ 196

Assessing Authority
Rating Area _____

(See of Assessing Authority)

Description of property

1. Rating Area _____
2. Sub-Division or Mohalla and Street _____
3. Number of the property according to the
Property register _____
4. Nature of the property _____
5. Use to which the property is being
Put _____
6. Any other particulars that may in the
Authority issuing the notice
Be necessary _____

Note: - If the tax assessed with regard to more property than one, the particular of all such properties shall be given.

_____ X _____

FORM P.T. 15

TAX BILL AND RECEIPT (COUNTERFOIL)

[See Rule 18 (4)]

Book No. _____

Receipt No _____

Dated _____

1. No. in demand registers with
Year. _____

2. Date by which the tax is/ was
Payable _____

Tax _____

Rs. Paisa

3. Amount Penalty imposed, if
 Any _____
 Total _____

4. Particulars of the property in respect of which due _____

5. Particulars of the property from whom due _____

Assessing Authority
 Rating Area _____

Date of receipt _____

Amount received _____

(Seal)

Progressive daily total of receipts.
 Collecting

Signature of
 Officer _____

FORM P.T. 15

TAX BILL AND RECEIPT (COUNTERFOIL)

[SEE RULE 18 (4)]

Book No. _____

Receipt No. _____

Dated. _____

1. No in demand register with
 Year . _____

2. Date by which the tax is/was
 Payable _____

3. Tax _____ Rs. Paisa.
 Penalty imposed, if
 Any _____
 Total _____

4. particulars of the property in respect
 Of which due. _____

5. Particulars of the persons from whom
 Due. _____

Assessing Authority
Rating Area _____

Date of receipt. _____
Amount received _____

Signature of Collecting Officer _____

(Seal)

X

FORM P.T. 16

[See Rule 19]

No. _____

The Collector,
_____ District.

This is to certify that the sum of Rs. _____ is due from
_____ s/o _____ caste
_____ residence of _____ tehsil
_____ district _____ as arrears of
property tax/ or penalty. As required by section 16 (2) of the West Pakistan Urban
Immovable Property Tax Act, 1958, it is required that the amount may be recovered as
arrears of land revenue: -

Details: -

Tax Rs: _____

Penalty Rs: _____

(Seal)

Assessing Authority

X

FORM P.T. 17**CERTIFICATE OF CHARTABLE INSTITUTION**

[See Rule 24 (3)]

Certificate that the institution, the particulars of which are noted below, is a Charitable Institution within the meaning of clause (f) of section 4 of the West Pakistan Urban immovable Property Tax Act, 1958.

Particulars of the Institution

(Sd)

Collector of

District _____

Dated at _____

This _____ day of _____ 19

(Seal of Collector.)

Note: - The attention of the authority issuing the certificate is invited to provisos (i) and (ii) to clause (f) of Section 4 of the Act.

Renewals of Certificate

Date of renewal	Year for which renewed	Signature of the renewing authority	REMARKS
1	2	3	4

FORM P.T. 18**REGISTER OF CERTIFICATES**

[See Rule 24 (6)]

Serial No.	Name of the institution.	Head office of the institution.	Number of the certificate	Date on which certificate issued
1	2	3	4	5

Renewals		Date on which cancelled	REMARKS
Date of renewal	Year for which renewed		
6	7	8	9

FORM P.T. 18**REGISTER OF CERTIFICATES**

[See Rule 24 (6)]

Serial No.	Name of the institution.	Head office of the institution.	Number of the certificate	Date on which certificate issued
1	2	3	4	5

Renewals		Date on which cancelled	REMARKS
Date of renewal	Year for which renewed		
6	7	8	9

FORM P.T. 19

[See Rule 27 (e)]

To,

THE ASSESSING AUTHORITY
 _____ DISTRICT.

I _____, son of _____ resident
 _____ solemnly affirm as follows: -

- (i) I own property No. _____ In _____ Rating Area.
 (ii) Said property is a building occupied for my *bona fide* residence since
 _____ up-to-date.
 (iii) The annual value of the said property has been shown in the current valuation
 list of _____ Rating Area to be Rs. _____
 (iv) In addition to the said property I own the following properties of annual
 values shown against each in _____ Rating Area: -
- (a)
 (b)
 (c)
- (v) Total annual value of the lands and buildings owned by me in ____
 _____ Rating Area is _____.
- (vi) Neither any portion of said property No. _____ has been let on rent any
 trade or business is being carried thereon.
 (vii) I undertake to inform the assessing authority as soon as the said property
 ceases to be occupied for my *bona fide* residence.

2. The information given in the foregoing paragraph is true to the best my
 knowledge and belief.

Name and Signature of the witnesses-

1. _____ Name and Signatures of the owner
 2. _____ Address _____

_____ X _____

FORM P.T. 20**(WARRANT FOR DISTRICT AND SALE OF
MOVABLE PROPERTY AND
ATTACHMENT AND SALE OF
IMMOVABLE PROPERTY)**

[SEE RULE 29]

To

WHEREAS _____
was served with a notice of demand under the West Pakistan Urban Immovable Property Tax Act, 1958, and whereas he has not paid the sum of Rs. _____ as property tax and Rs. _____ as penalty within the time specified in the said notice; these are to command you to attach the movable / immovable property of the said _____ and unless the said _____ pay to you the said sum Rs. _____ together with Rs. _____ as the cost of recovery within _____ days of the attachment of said movable / immovable property you should put it to sale to recover the aforesaid amounts out of its sale-proceeds.

You are further commanded to return this warrant on or before the _____ day of _____ with an endorsement certifying the day on which and manner in which it has been executed or why it has not been executed.

Given under the seal of the Collector (Deputy Director, Excise and Taxation), this day of _____ 19.

Seal

Collector
(Deputy Director, Excise and Taxation)

