

**THE WEST PAKISTAN HISTORICAL MOSQUES AND SHRINES FUND  
CESS ORDINANCE, 1960.**

**(W.P. Ordinance No. V of 1960)**

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**THE WEST PAKISTAN HISTORICAL MOSQUES AND SHRINES FUND  
CESS ORDINANCE, 1960.**

**(W.P. Ordinance No. V of 1960)**

**[24<sup>th</sup> February , 1960]**

**AN  
ORDINANCE**

*to provide for the raising of funds for the repair, maintenance and endowment of  
mosques<sup>1</sup>[and shrines] of historical importance in West Pakistan.*

**WHEREAS**, it is expedient to provide the raising of funds for the repair, maintenance and endowment of mosques <sup>2</sup>[and Shrines] of historical importance in West Pakistan in its manner hereinafter appearing; Preamble.

**NOW, THEREFORE**, in pursuance of the Presidential Proclamation of the seventh day of October, 1958, and in exercise of all powers enabling him in that behalf, the Governor of West Pakistan is pleased to make and promulgate the following Ordinance: —

1. (1) This Ordinance may be called the West Pakistan Historical Mosques <sup>3</sup>[and Shrines] Fund Cess Ordinance, 1960. Short title and extent.

<sup>4</sup>[(2) It extends to the whole of the <sup>5</sup>[Province of Khyber Pakhtunkhwa] except the Tribal Areas.]

2. In this Ordinance, unless the context otherwise requires, the following expressions shall have the meanings here by respectively assigned to them, that is to say:— Definitions.

(a) “cess” means the cess imposed by this Ordinance;

(b) “Government” means the Government of <sup>6</sup>[Khyber Pakhtunkhwa].

(c) “historical mosque” means a mosque which, on account of its ancient and historical features, is notified as such by Government;

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<sup>1</sup>. The words “and shrines” , ins. by W.P. Ord. IV of 1966.

<sup>2</sup>. The words “and shrines” , ins. by W.P. Ord. IV of 1966.

<sup>3</sup>. The words “and shrines” , ins. by W.P. Ord. IV of 1966.

<sup>4</sup>. Subs vide. W.P OrdNo.VII of 1964.

<sup>5</sup>.In sub-section (2) of section 1, for the words “Province of West Pakistan” the words 1-North-West Frontier, Province subs, by Khyber Pakhtunkhwa Adapt, of Laws Order, 1975 and then subs vide Khyber Pakhtunkhwa Act No.IV of 2011.

<sup>6</sup>. Subs..... ibid .

<sup>1</sup>[(cc) “historical shrine” means a shrine which on account of its ancient and historical features, is notified as such by Government].

<sup>2</sup>[(d \* \* \*].

(e) “prescribed” means prescribed by rules made under this Ordinance;

(f) “urban immovable property tax” means the tax levied under the West Pakistan Urban Immovable Property Tax Act, 1958.

3. (1) A cess shall, subject to the provisions of this section , be levied upon <sup>3</sup>[Urban immovable Property Tax], payable by a Muslim.

Cess

(2) The cess shall be payable by the person liable to pay <sup>4</sup>[the Urban Immovable Property Tax].

<sup>5</sup>[(3) The cess shall be levied at the rate of eight paisa on each rupee or part of a rupee or the Urban Immovable Property Tax; and]

(4) The cess shall be leviable for <sup>6</sup>[thirty] years commencing on and from—  
from—  
<sup>7</sup>[(i) .....]

(ii) the 1<sup>st</sup> October, 1959, in the case of Urban Immovable Property Tax.

4. The cess shall be collected and recovered in the manner prescribed from time to time for the collection and recovery of the <sup>8</sup>[Urban Immovable Property Tax].

Method of collection and recovery of cess.

5. (1) There shall be a fund to be known as the Historical Mosques <sup>1</sup>[and Shrines] Fund (hereinafter called the “Fund”).

Historical Mosques Fund.

<sup>1</sup>. Clause (cc), ins. by W.P. Ord. IV of 1966.

<sup>2</sup>. Clause (d) omitted by Khyber Pakhtunkhwa Ord. XVI of 1980.

<sup>3</sup>. Insection-3 in sub-section (1),for the words and comma “land revenue or urban immovable property tax or both” the words “urban immovable property tax”, subs. by Khyber Pakhtunkhwa Ord. No. XVI of 1980.

<sup>4</sup>. In sub-section (2) of section-3, for the words and comma “the land revenue or the urban immovable property tax, as the case may be” the words “the Urban Immovable Property Tax”, subs by .....ibid.

<sup>5</sup>. Subs –ibid.

<sup>6</sup>. In sub-section (4) for the word, “twenty”, the word “thirty”, subs by Khyber Pakhtunkhwa Ord. No. XVI of 1980. The words “twenty” was earlier subs for the words “thirteen”. The words “thirteen” was subs. for the words “eleven”, by Ord No. IV of 1972 and word “eleven” was subs for the word “ten” by Ord No. XLVII of 1969 and word “ten” was subs. for the original word “five” by W.P. Ord. No. XVI of 1965.

<sup>7</sup>. Clause (1), omitted by Khyber Pakhtunkhwa Ord. No. XVI of 1980.

<sup>8</sup>. In section 2, (for the word and comma “land revenue or the urban immovable, property tax, as the case may be”, the words, “Urban Immovable property Tax subs. ibid.

(2) The Fund shall consist of –

- (i) the proceeds of the cess, after deduction of such expenses of collection and recovery, as may be directed by Government to be deducted;
- (ii) grants, if any, made by Government; and
- (iii) any donations made to the Fund.

(3) The Fund shall be under the control of, and operated upon by such authority and shall be kept in such custody as may be prescribed.

(4) The Fund shall be applied to meet –

- (i) payment of salaries and other remuneration of officers and servants employed under this Ordinance;
- (ii) the expenditure on repair, maintenance and endowment of historical mosques <sup>2</sup>[and shrines;] and
- (iii) any other expenditure of the purpose of this Ordinance.

6. (1) Government may make rules<sup>3</sup> for carrying into effect all or any Rules provisions of this Ordinance.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may prescribe –

- (a) the manner in which the schemes for the repair, maintenance and endowment of historical mosques <sup>4</sup>[and shrines] may be prepared;
- (b) the agency or agencies through which the works shall be executed;
- (c) the manner in which the Fund shall be utilized;
- (d) the authority by which and the manner in which the accounts shall be kept and audited.
- (e) the authority by which and the manner in which the Fund shall be operated upon and the custody in which it shall be kept.

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<sup>1</sup>. The words “and shrines” ins. by W.P. Ord. IV of 1966.

<sup>2</sup>. The words “and shrines” ins. by W.P. Ord. IV of 1966.

<sup>3</sup>. For the W.P. Historical Mosques Fund cess Rules, 1962 see Gazette of West Pakistan. 1962. Extraordinary, Page 3829.

<sup>4</sup>. The words “and shrines” ins. by W.P. Ord. IV of 1966.