

THE WEST PAKISTAN URBAN IMMOVABLE PROPERTY TAX RULES, 1958¹

(Gazette of West Pakistan, Extraordinary, 13th January, 1959)

Notification No. Tax III/2/1-58, dated 29th December, 1958. ---- 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 extent (1) These rules may be called the West Pakistan Urban Immovable Property Tax Rules, 1958.

²[(1-A) They shall extend to the whole of the Province of West Pakistan where the West Pakistan Urban Immovable Property Tax Act, 1958 is in force].

(2) They shall come into force at once.

2. Definitions: In these rules, unless the context otherwise requires, the following expressions shall have the meaning hereby respectively assigned to them, that is to say: —

- (i) "Act" means the West Pakistan Urban Immovable Property Tax Act, 1958;
- (ii) "District Excise and Taxation Officer" includes "Assistant Excise and Taxation Officer" of the district;
- (iii) "Form" means a form appended to these rules;
- (iv) "Property" means buildings and lands situated within a rating area; and
- (v) "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 area within his jurisdiction:—

(2) An assessing authority for a rating area shall have powers:—

- (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 is assessable to tax;

³[(bb) to require any revenue authority responsible for keeping the land record, and the sub-registrar responsible for maintaining records of registration of sale deeds of lands and building, to intimate the particulars about the ownership and measurements of the area of a land or building and to ask any local authority or urban development authority to intimate the covered area of the building or a portion thereof according to the authentic site plan approved by the said authority;]

- (c) to examine any document, of whatever nature or kind and by whomsoever executed, relevant in the enquiry contemplated by clause (b) of this sub-rule;

¹ These Rules would continue to remain in force in KHYBER PAKHTUNKHWA. *vide* Art. 19(2), Province of West Pakistan (Dissolution) Order, 1970

² Rule (1-A) added by Notification No.2663-65/146-Tax-III, dated 3rd September, 1965

³ Amendment in UIP Tax Rules 1997/98 vide No 6835

- (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 clause (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 authorise generally or in 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.I, 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. Preparation of draft valuation list.—(1) In order to prepare a valuation list, the assessing authority shall:—

- (a) divide the rating area, if necessary, into sub-divisions or mohallas;
- (b) number each unit of property situated within the rating area, with reference to the sub-division or mohallas and streets, if any in which it is situated, and mark the number allotted to each unit or 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. 2;

Explanation: — If the property be owned by more persons than one in defined or determinable shares, the names of all of them shall be entered as owners with the share 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;
- ⁴[(f) determine, from such other date 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;]
- ⁵[(g) determine the total area of residential building and the covered area of a commercial building from the records of the authorities mentioned in clause (bb) of sub-rule (2) of rule 3.]

⁴ Amendment in UIP Tax Rules 1997/98 vide No 6835

⁵ Amendment in UIP Tax Rules 1997/98 vide No 6835

(2) The draft valuation list shall be prepared in Form P.T. 5 in accordance with the information collected 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 notices 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 sub-division, mohallas 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, Educational Institution, 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 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 an owner or occupier of any property included in the said list, or his duly authorised agent at the office of the assessing authority during office hours and he shall be permitted to make extracts from it.

(5) No fee shall be charged for any such inspection.

8. **Filing of objections.**— (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 ⁶[twelve 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 the filing of objections thereto.**— 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 notice.

10. **Hearing of objections.**— (1) On the date or dates fixed for the hearing of objections to the draft valuation list or on succeeding days to which the proceedings may be adjourned, the assessing authority or such other officer as may be appointed⁷ 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 authorised 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

⁶ Subs. for "two annas" vide Noti. No.Tax-III/2-1/60, dated 29th October, 1960.

⁷ See Notification No. 2X.V70.'236/-Tax III. published in (Gazette of West Pakistan, March 13, 1970, p. 494.

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 ⁸[July] or the 1st day of ⁹[January], as the case may be, and the 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 be subject to such alterations as may be made therein under the provisions of section 9 or 14 of the Act and notwithstanding any unavoidable irregularity in the preparation, publication or correction thereof, be accepted as conclusive evidence of the facts stated therein for the purposes of the Act and these rules.

(3) The valuation list so authenticated 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) 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 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 addition has occasioned 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 days, report the fact to the assessing authority.

13. Appeal and Revision.— (1) An appeal under sub-section (1) 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 authorised agent, or be sent by registered post.

(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 the appellate authority may directly be interested in the result of the appeal of being heard in person or by a duly authorised 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 who 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

⁸ Subs. for October and April vide Noti. No.Tax-III/1-3/60, dated 12th June, 1960

⁹ Subs. for October and April vide Noti. No.Tax-III/1-3/60, dated 12th June, 1960

standard water-marked 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 authorised agent, or to be sent by registered post.

14. Appointment of Valuers.— (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 times and after giving due notice and on production, if so required, or 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 valuer shall work under the orders of the assessing authority of the rating area in which the property to be valued is situated.

15. (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 arrangements exist for door to door collection or for payment at the office of 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 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 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 provision 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 by an order in writing authorise 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 counter-foil 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 Government, the assessing authority shall be responsible for making necessary arrangements for the safe custody of all moneys received under the Act or under these rules until such time as the same can be paid into the Treasury.

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

21. Refund and remission of tax. — If on 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 there for, 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 rupee.

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 rupee for the first hour and [fifty 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 [fifty 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) [fifty paisa], for every entry in a 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 inspect or get a copy of the same in accordance with the last preceding rule, the copying fee payable being as under clause (c) of sub-rule (4).

24. Charitable institutions.-- (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 otherwise than by burial or cremation; and
- (i) an educational 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 he may appoint in this behalf to satisfy himself that the income of 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 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 no certificate had been issued.

(6) Every Excise and Taxation Officer holding charge of a 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 sections 14 and 15 of the Act, be the prescribed authority.

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

- (a) by 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 the 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) without prejudice to the foregoing provision 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 of 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 the premises (naming them), without 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) ¹⁰[residential buildings, the area whereof does not exceed five Marlas and the building is occupied by the owner himself:]
- (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;
- (c) no owner shall be entitled to claim exemption for more than one building in a rating area;
- (d) the owner shall furnish a true and correct declaration in Form P.T. 19 or make an application containing the same particulars on plain paper to the Assessing Authority;]
- (e) 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 January or 1st July, as the case may be, or within such extended time as the assessing authority may allow, and unless he proves to the satisfaction of the assessing authority that the building has been occupied for the bona fide residence the owner for a continuous period of six months preceding 1st July, as the case may be;
- (f) the owner shall produce such further evidence and proof in support of his claim as the assessing authority may call for; and
- (g) if the assessing authority is satisfied that the building has not been occupied by the owner for his bona fide residence for a continuous period of six months preceding ¹¹[1st of January] or the ¹²[1st of July,] as the case may be, the owner shall forfeit the exemption and shall pay tax in addition to the penalty that may be imposed on account of evasion of tax.

28. Rule 28: The prescribed authority may impose a penalty not exceeding two hundred rupees on any person who contravenes any of the provisions of these rules.

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

30. Rule 30: The rules made and the notifications issued under the following enactments are superseded:

- (1) The ¹³[Khyber Pakhtunkhwa] Urban Immovable Property Tax Act, 1948.

¹⁰ Inserted vide F.A 2004

¹¹ Substituted vide West Pakistan Government Notification No. Tax-111/2/1/58 of 18th February, 1959

¹² Amended by Notification No. 267/63-332 T-III. published on Gazette of West Pakistan, Part I, of 22nd March, 1963

¹³ Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

FORM P.T.1

[illegible]

FORM P.T.2

PUBLIC NOTICE FOR MAKING A RETURN OF ANNUAL RENT

(Subsection (1) of 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 information of the public in general and the owners, occupiers or lessees of buildings and lands situated in the _____ rating area in particular to submit to the undersigned in Form P.T.4 obtaining from his office, a true and correct statement of the rent of the property situated in the _____ rating area for the financial year _____ within thirty days of the publication of this notice.

Assessing Authority

Rating Area _____

Dated at _____

This _____ day of _____ 20

(Seal of Assessing Authority).

FORM P.T.3

MAKING A RETURN OF ANNUAL RENT. NOTICE

FOR _____

PRODUCTION OF ACCOUNTS OF RENT.

[See Rule 6 (1) (d)]

Office of the Assessing Authority Rating
Area _____

Dated _____, 20

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 to submit a true and correct statement of the rent of this property for the financial year _____ in the enclosed form attend in person or by a representative authorised by you in writing in this behalf, and produce or cause to be produced P.T.4 to me at my office within thirty days of the service of this notice the account of the rent of this property for the financial year _____ on _____ at _____.

Further take notice that in case you fail to submit a return as stated above, the annual value for the
Produce accounts
purpose 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 _____, 20

DESCRIPTION OF PROPERTY

1. Rating Area _____.
2. Sub-Division or Mohallah 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 _____.

FORM P.T.4
RETURN OF RENT FOR THE FINANCIAL YEAR _____

[See Rule 6 (1) (d)]

Rating Area _____

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
|--|---------------------------------------|--------------------|--|---|--|-----------------|--------------------|--|---|---|---|--|--|--|---|--|---------|
| Name of sub-division or mohallah 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 | Name, parentage, caste and residence of present occupier | Total Plot Area | Total Covered Area | PARTICULARS FOR THE FINANCIAL YEAR UNDER REPORT. | | | | PARTICULARS FOR THE YEAR WHEN PROPERTY WAS LAST LET OUT BEFORE THE YEAR UNDER REPORT | | | | In case the property has never been let out at what rent could it reasonably be let out during the year under report | Remarks |
| | | | | | | | | Name, parentage, caste and residence of the person to whom let out | The period and the total rent for which let out | Deductions from gross annual rent claimed on account of furniture let with property | Land revenue payable in respect of the property for the year. | Year with name, parentage, caste and residence of the person to whom let out. | The period and the total rent for which let out. | Deduction 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. | | |
| | | | | | | | | | | | | | | | | | |

Note—Columns 11 to 15 are to be filled in only if columns 7 to 10 cannot be filled in.

Dated _____ The _____ day of _____ 20

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 objections _____

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.

[illegible]

FORM P.T.6
REGISTER OF PUBLICATION OF DRAFT VALUATION LIST
[See Rule 7 (3)]

Rating Area_____

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|------------|------------------------------------|--|---------------------|----------------|---|---------|
| Serial No. | Sub-division or mohalla and street | Total number of properties in the list | Date of publication | How published? | Name of the person actually affected from publication | Remarks |
| | | | | | | |

FORM P.T.7
REGISTER OF OBJECTIONS
[See Rule 8 (2) AND 10 (4)]

Rating Area _____

Year _____

Objections under section 8/9/15 of the Act _____

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|------------|-------------------------------|---|--|----------------------|--|---|--|---------|
| Serial No. | Date of receipt of objections | Name, parentage, caste and residence of the objector. | Number of the property in the property Register about which objections is made | Nature of objection. | Abstract of the order made with date thereof | Name of the authority deciding the objections | Result of appeal if any with the date of order | Remarks |
| | | | | | | | | |

FORM P.T.8
TAX DEMAND AND RECEIPT REGISTER
[See Rules 13(3) AND 15(1)]

Rating Area _____
Year _____

[illegible]

FORM P.T.10

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

(Original to be returned to the Assessing Authority)

The West Pakistan Urban Immovable Property Tax Act, 1958.

Treasury

Invoiced of tax paid into _____ Sub-Treasury.

Branch of Bank authorised to accept

Money on behalf of Government.

Last date of 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 figure | |
| | | Rs. | Paisa |
| | | | |

Dated _____ the

200

[For use in the Treasury only]

Certified that all the
Particulars given above
Are correct.

1. Number of challan _____

2. Number of entry in Tax Receipt Register.

(Sd.)

3. Date of entry on Tax Receipt Register.

Property Tax Clerk.

4. Amount received _____

Received and granted receipt.

(Sd.)

Treasury Accountant.

(Sd.)

(Sd.)

Treasury Officer.

Assessing Authority Rating Area.

(Sd.)

Treasurer.

Assessing
Authority

Treasury Stamp.

FORM P.T.10

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

Receipt to given to the payee.

Treasury.

_____ Sub-Treasury.

Branch of Bank authorised 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, 20_____

200_____ due from _____

(Sd.)

Treasurer.

(Sd.)

Treasury Officer.

Sub-Treasury Officer.

Agent of Bank authorised on behalf of Government.

Dated _____20

FORM P.T. 11
NOTICE TO SHOW CAUSE AGAINST IMPOSITION OF PENALTY
[See Rule 16 (16)]

To

.....
.....
.....

Whereas, you have not paid the sum of Rs.....by the specified
datein 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 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,

Dated, at.....

Rating Area.....

This.....day of.....20

(Seal of Assessing Authority)

FORM P.T.12.
NOTICE ON DEMAND OF PENALTY
[See Rule (3)].

Office of the Assessing Authority
.....**Rating Area.**

To

.....
.....
.....

(1) Whereas I am satisfied that you have willfully failed to pay the tax assessed on you in connection with the undermentioned property for the assessment year, 20..... Within the period prescribed in the notice of demand served on you on, I, therefore imposed 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 un-

Treasury Officer,
Sub-Treasury Officer,

Paid tax on before.....to the Agent Bank authorised to accept money on behalf of Government.
At.....when you will be granted a receipt. A challan in Form 1 is enclosed for the purpose.
(P.T.O.)

(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 on Land Revenue.

Assessing Authority,
Rating Area.....

Dated, at.....
This.....day of.....20

(Seal of Assessing Authority).

Description of Property

1. Rating Area.....
2. No. of the Property according to the Property Register.....
3. Sub-Division or Mohallah and Street.....
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, be necessary.....

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

[P.T.O]
3. In case you fail to file an objection within the period specified above the proposed amendment will be given effect to, and will be binding on all concerned.

(Signature).....
Assessing Authority,
Rating Area.....

Dated.....
This.....day of20

(Seal of Assessing Authority).

Description of Property.

1. Rating Area.....
2. Sub-Division or Mohallah and street.....
3. No. of the property in the property register.....
4. Types of the property.....
(House, Bungalow, Shop, Vacant land, etc.)
5. Use which the property is being put.....

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 oftehsil.....district.....as tax in respect of the under mentioned property for the assessment year 19.....is in arrears and whereas you are 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 chalan in Form P.T. 10 may be sent to enable you to make the payments of the amount due.

3. If u 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 and the tax and penalty may be recovered from you by attachment and sale of your movable/immovable property as arrears of land revenue as though you were the owner of the said property.

Assessing Authority,
Rating Area.....

Dated of
This day.....day of.....20

(Seal of Assessing Authority).

Description of Property.

1. Rating Area.....
2. Sub-Division or Mohallah 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 opinion of the authority issuing the notice be necessary.....

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

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.....
Tax..... Rs. Ps.
3. Amount 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.....

Progressive daily total of receipt.....

(Seal)

Signature of Collecting Officer.....

FORM P.T. 15
TAX BILL AND RECEIPT (COUNTERFOIL)
[See Rule 18 (4)]

Book No.....

Receipt No.....

Dated

6. No in demand register with year.....

7. Date by which the tax is/was payable.....

Tax..... Rs. Ps.

8. Amount Penalty imposed if any

Total

9. Particulars of the property in respect of which due.....

10. Particulars of the persons from whom due.....

Assessing Authority

Rating Area.....

Date of receipt.....

Amount received.....

Progressive daily total of receipt.....

(Seal)

Signature of Collecting Officer.....

FORM P.T. 16

[See Rule 19]

No.....

The Collector
.....District

This is to certify that the sum of Rs..... is due from..... on of.....
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 an arrears
of land revenue:-

Details:-

Tax Rs.....

Penalty Rs.....

Assessing Authority

(Seal)

FORM P.T. 17.
CERTIFICATE OF CHARITABLE INSTITUTION.
(See Rule 24 (3).

Certified that the institution, the particular of which are noted below, in 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

Dated at.....

Seal of the Collector

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

RENEWAL OF CERTIFICATE

| No. of Renewal | Year for which renewed | Signature of the renewing Authority | Remarks |
|----------------|------------------------|-------------------------------------|---------|
| 1 | 2 | 3 | 4 |
| | | | |

FORM P.T. 18

[See Rule 24 (6)]

| | | |
|--|----|----------------------------------|
| | 1 | Serial No. |
| | 2 | Name of the Institution |
| | 3 | Head Office of the Institution |
| | 4 | No. of the Certificate |
| | 5 | Date on which Certificate issued |
| | 6 | Date of renewal |
| | 7 | Year for which renewed |
| | 8 | Date on which cancelled |
| | 9 | Remarks |
| | 10 | No. of Renewal |
| | 11 | Year for which renewed |
| | 12 | Signature of renewing authority |
| | 13 | Remarks |

Renewals

FORM P.T. 19

[See Rule 27 (e)]

To

THE ASSESSING AUTHORITY

_____ **DISTRICT.**

I _____, son of _____ residence _____
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 _____ upto 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 nor 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 of my knowledge and belief.

Name and Signature of the witness _____

- 1. _____
- 2. _____

Name and signature of the owner.
Address _____

FORM P.T. 20

(WARRANT FOR DISTRESS 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 of 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 & Taxation), this day of _____ 20

Seal.

(Deputy Director, Excise & Taxation

Collector