

**WEST PAKISTAN ENTERTAINMENTS DUTY ON  
CINEMAS RULES, 1969**

[Gazette of West Pakistan, Extraordinary, 10th September 1969]

No. 3323/69-1748-Tax-II— With reference to the Government of West Pakistan Excise and Taxation Department Notification No. 3323/69-1758- Tax-II, dated the 29th August 1969, the Governor of West Pakistan, in exercise of the powers conferred by section 11 read with section 6-A of the West Pakistan Entertainments Duty Act, 1958 (W. P. Act No X of 1958) is pleased to make the following rules, namely :—

1. *Short title, commencement and application.*—(1) These rules may be called the West Pakistan Entertainments Duty on Cinemas Rules, 1969.

(2) They shall come into force at once.

(3) They shall apply to all cinemas in West Pakistan, excluding the Tribal Areas.

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

(a) “Act” means the West Pakistan Entertainments Duty Act, 1958 (W. P. Act No X of 1958);

(b) “Director” means the Director of Excise and Taxation ;

(c) “District Excise and Taxation Officer” means the Excise and Taxation Officer incharge of the district.

(d) “Form” means a form appended to these rules;

(e) “Treasury” means a Government Treasury or Sub-Treasury, or a Bank authorised to accept money on behalf of Government.

3. (1) For the purposes of classifying cinemas under subsection (1) of section 6-A of the Act, there shall be—

(a) a Special Classification Committee for each of the following towns :—

Karachi, Hyderabad, Sukkur, Quetta, Multan, Sahiwal, Lahore, Lyallpur, Sialkot, Sargodha, Gujranwala, Rawalpindi and Peshawar, and

(b) a District Classification Committee for each district in the Province.

(2) The Special Classification Committee shall be responsible for classification of cinemas situated within the Corporation, Municipal or Cantonment limits of the town concerned and its composition shall be as follows :—

- |       |                                     |     |     |           |
|-------|-------------------------------------|-----|-----|-----------|
| (i)   | The Commissioner of the Divisions   | ... | ... | Chairman. |
| (ii)  | The District Magistrate             | ... | ... | Member.   |
| (iii) | The Director of Excise and Taxation | ... | ... | Member.   |
| (iv)  | The Director of Information         | ... | ... | Member.   |

3. The District Classification Committee shall be responsible for classification of cinemas within its District other than the cinemas within the purview of the Special Classification Committee, and its composition shall be as follows :—

- |       |   |     |     |           |
|-------|---|-----|-----|-----------|
| (i)   | The District Magistrate   | ... | ... | Chairman. |
| (iii) | An Officer of the Excise and Taxation Department not below the rank of District Excise and Taxation Officer | ... | ... | Member.   |
| (iii) | An Officer of the Information Department not below the rank of an Assistant Director of Information         | ... | ... | Member.   |

4. *Basis of Classification.*—The Classification Committee shall, for the purposes of determining the classification of cinemas, take into consideration the following principles and matters:—

- (a) Location of the cinema.
- (b) Economic condition of the people frequenting the cinema.
- (c) Condition of the cinema building.
- (d) Standard of amenities provided in the cinema, including air-confusing.
- (e) Seating capacity of the cinema.

5. *Procedure of Classification Committees.*—(I) The Classification Committee shall meet at such time, place and date as the Chairman may direct.

(2) In the case of the Special Classification Committee, the Director of Excise and Taxation, and in the case of the District Classification Committee, the Excise and Taxation Officer or other Officer of the Excise and Taxation Department, who is a member of such Committee, will act as the Secretary.

(3) Where there is a difference of opinion between the members of the Committee, the opinion of the majority shall prevail.

(4) The Classification Committee shall give due notice to the proprietor of the cinema of the time, place and date on and at which it proposes to consider the question of classification of the cinema and shall give an opportunity to him to be heard in regard to the matters specified in rule 4. The Classification Committee shall also inspect the Cinema prior to the consideration of classification.

(5) The Classification Committee shall record in respect of each cinema within its purview an order specifying the class which it has determined, and the grounds for such classification. The order shall be signed by the members of the Committee, and a certified copy thereof shall be furnished by the Secretary of the Committee to the proprietor of the cinema within seven days of the date of the order.

6. *Review.*—(1) The authority-competent to review the classification of a cinema under subsection (3) of section 6-A of the Act shall be :—

(a) where the classification has been made by a Special Classification Committee, the member of the Board of Revenue, incharge of Excise and Taxation ; and

(b) where the classification has been made by the District Classification Committee, Commissioner of the Division concerned.

(2) An application for review of the classification of a cinema shall be preferred by means of a memorandum which shall be stamped as laid down in Article 11 (a) of Schedule I of the Court Fees Act, 1878, and shall be accompanied by a certified copy of the order sought to be reviewed.

3. The application for review may be presented in person or through a duly authorised agent or be sent to the reviewing authority by registered post.

(4) Before deciding the review application, the competent authority shall give to the applicant an opportunity of a hearing before it, and may make itself or cause to be made by an officer subordinate to it, such enquiry as it may deem necessary.

7. *Number of authorised shows.*—For the purposes of payment in advance of the entertainments duty and the Welfare Cess under subsection 8(1) of section 6-A of the Act, the number of cinematograph exhibitions (shows) which a cinema shall be deemed to be authorised to hold during a week shall be as follows : —

(a)	In the case of cinemas other than open air cinemas or touring cinemas	...	22 shows per week.
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(b)	In the case of open air cinemas	...	14 shows per week.
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*Explanation.*—Nothing in this rule shall be deemed to affect in any way the power of the competent authority under the Cinematograph Act, 1918 and the rules framed thereunder, to authorise the holding of more or less number of shows in respect of cinemas than those specified in this rule.

8. *Payment of Entertainments Duty and Welfare Cess.*—(1) The entertainments duty and the Welfare Cess payable under subsection (8) of section 6-A of the Act is to be paid in advance for all the shows to be held in the cinema during the following week according to the scale prescribed in rule 7.

(2) The entertainments duty and the Welfare Cess shall be deposited into the Treasury by Thursday in respect of the shows to be held during the following week commencing on Friday.

(3) The amount of entertainments duty and Welfare Cess shall be credited into the Treasury through Treasury Challan under the Head “13—Other Taxes and Duties” and a copy of the challan along with a programme of the shows to be held in the cinema during the following week shall be forwarded by the proprietor of the cinema so as to reach the District Excise and Taxation Officer concerned before the commencement of the week for which the payment is made. A copy of the programme shall also be forwarded by the Proprietor of the cinema to the District Magistrate.

(4) The District Excise and Taxation Officer shall maintain a register in Form ‘A’ and record therein the amount deposited by the proprietor of each cinema during each week.

9. *Variation in number of shows.*—(1) Where a particular show which is specified in the programme submitted by the proprietor of the cinema to the District Excise and Taxation Officer and the District Magistrate under sub-rule (3) of rule 8, is not or cannot be held, the proprietor of the cinema shall forthwith give such intimation to the District Excise and Taxation Officer and the District Magistrate not less than 48 hours before the time of the commencement of the show; provided that in case of failure of electricity or other emergency the intimation may be given at any time before the time fixed for the commencement of the show.

(2) Where the proprietor of a cinema desires to hold on any day a larger number of shows than those specified in the programme submitted by him to the District Excise and Taxation Officer and the District Magistrate under sub-rule (3) of rule 8, he shall give such intimation to the District Excise and Taxation Officer and the District Magistrate concerned, not less than 48 hours before the commencement of such show.

*Explanation.*—Nothing in this sub-rule shall be deemed to authorise the proprietor of a cinema to hold shows during any period or hours, in which the holding of such a show is prohibited under the West Pakistan Cinematograph Rules, 1962.

(3) The intimation referred to in sub-rules (1) and (2) above shall be either—

(a) in writing duly diarised in the offices of the Excise and Taxation Officer and the District Magistrate, and receipt issued to the applicant ; or

(b) by means of a telegram followed by a copy in confirmation through registered post.

(4) The Excise and Taxation Officer and the District Magistrate shall each maintain, a separate register for entering in chronological order the intimations referred to in sub-rules (1) and (2).

10. *Adjustment of duty and cess.*—(1) If during any week, less number of shows are held in any cinema than the number of shows in respect of which the entertainments duty and Welfare Cess has been deposited in advance in the Treasury under rule 8, the proprietor of the cinema may, within three days of the expiry of the week, make an application in Form 'B' to the District Excise and Taxation Officer concerned for refund or adjustment of the amount paid.

(2) If the District Excise and Taxation Officer, after holding such enquiry as he deems fit, is satisfied that less number of shows have been held in the cinema than the number of shows in respect of which entertainments duty and Welfare Cess was deposited in advance in the Treasury under rule 8, and if necessary intimation in respect of such less number of shows has been received by him in accordance with the provisions of sub-rule (3) of rule 8 and sub-rule (1) of rule 9, he shall make an order in Form 'C' directing that the excess amount paid may be refunded to the proprietor of the cinema, or be adjusted by him towards future payments according to the option of the proprietor of the cinema, and submit the order to the District Magistrate, for counter signature. After the District Magistrate has countersigned the order, a copy thereof shall be delivered to the proprietor of the cinema, and a second copy of the said order shall be forwarded to the Treasury where the advance amount was deposited.

(3) If during any week, the proprietor of a cinema has held a larger number of shows than the number specified in the programme submitted by him to the District Excise and Taxation Officer and the District Magistrate under sub-rule (3) of rule 8, he shall, within three days of the expiry of the week—

(a) If the number of shows held by him during the week be in excess of the number of shows in respect of which the entertainments duty and Welfare Cess has been deposited in advance in the Treasury under rule 8, deposit the excess amount in the Treasury in accordance with the provisions of that rule ; and

(b) submit to the Excise and Taxation Officer and the District Magistrate a revised programme of the shows actually held by him during the week, together with a copy of the challan, if any, for the excess amount paid under clause (a).

**NOTIFICATIONS**  
**FORM 'A'**  
[Sub-rule (4) of Rule 8]

Serial No.	Name and location of the cinema	Name and address of the proprietor liable to entertainments duty/cess	Classification assigned with No. and date of order	Class-wise approved optimum seating capacity with approved rates of admission	Optimum tax capacity per show	Amount of entertainments duty due per show	Amount of welfare cess due per show	Amount of entertainments duty paid for the week in advance	No. and date of Treasury Challan	Amount of welfare cess paid for the week in advance	No. and date of Treasury Challan	Period to which payments relate	No. of shows held	Amount of entertainments duty refunded/adjusted	No. and date of order of refund/adjustment	Amount of welfare cess refunded/adjusted	No. and date of order of refund/adjustment	Remarks	
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**FORM 'B'**  
[Sub-rule (1) of Rule 10]

*Application for Refund/Adjustment of Entertainments Duty/  
Welfare Cess*

From

\_\_\_\_\_

To

The District Excise and Taxation Officer,

\_\_\_\_\_

Sir,

I submit below requisite particulars for the refund/adjustment of entertainments duty/welfare cess for the period from-----to-----in respect of-----Cinema-----

- (1) No. of shows for which payment was made ;
- (2) Amount of entertainments duty paid ;
- (3) No. and date of Treasury Challan ;
- (4) Amount of welfare cess paid ;
- (5) No. and date of Treasury Challan ;
- (6) No. of shows held during the week ;
- (7) Reasons for holding lesser/additional No. of shows ;

- (8) Particulars of intimations given for not holding any show or for holding additional shows ;  
 (9) Amount of refund/adjustment of entertainments duty ;  
 (10) Amount of refund/adjustment of welfare cess ;

*Declaration.*—Verified that the particulars mentioned above are true to the best of my knowledge and belief.

Signature and address of the applicant.

FORM 'C'

[Sub-rule (2) of Rule 10]

*Order of Refund/Adjustment of Entertainments Duty/Welfare Cess in favour of* \_\_\_\_\_

1. Week or period to which the refund/adjustment relates :
2. Amount of entertainments duty/welfare cess paid, with No. and date of Treasury Challan :
3. No. of shows actually held :
4. Nature of proof :
5. Amount of entertainments duty/welfare cess to be refunded/adjusted :

Refund/Adjustment of the aforesaid entertainments duty/welfare cess amounting to Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) is hereby allowed.

Countersigned.

District Magistrate.

District Excise and Taxation Officer.

A copy is forwarded to the Treasury Officer \_\_\_\_\_

District Excise and Taxation Officer.