

**GOVERNMENT OF WEST PAKISTAN  
REVENUE AND REHABILITATION DEPARTMENT**

**NOTIFICATION.**

Dated, Lahore the 17<sup>th</sup> August, 1961.

No.S.O.Tax-II/14-1/59, In exercise of the powers conferred by sub-section (1) of section 13 of the West Pakistan Finance Ordinance, 1961 (XV of 1961) and in super session of:-

- (i) the Punjab Cinema Tax Rules, 1950;
- (ii) the <sup>1</sup>[Khyber Pakhtunkhwa] Classification of Cinema (Taxation) Rules, 1951;
- (iii) the Sind Tax on cinemas Rules, 1951;
- (iv) the Baluchistan Tax on Cinema Rules, 1951;
- (v) the Baluchistan Tax on Cinema, (Extension) Rules, 1958;
- (vi) the Khairpur Tax on Cinema Rules, 1958, and
- (vii) the former Bahawalpur Government Notification No.8.L.D., dated 21st January, 1952;

the Governor of West Pakistan is pleased to make the following rules namely:-

**THE WEST PAKISTAN CINEMA TAX RULES, 1961.**

1. **Short Title and Commencement:-** (1) These rules may be called the West Pakistan Cinema Tax Rules, 1961.

(2) They shall come into force at once.

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

- (a) "Cinema" means a place licensed under the Cinematograph Act, 1918 (11 of 1918).
- (b) "Cinema tax" means the tax leviable on Cinemas under section 6 of the West Pakistan Finance Ordinance 1961 (XV of 1961)
- (c) "Deputy Director" and "Excise and Taxation Officer" mean respectively, the Deputy Director, Excise & Taxation, and the Excise and Taxation Officer, having, jurisdiction over the place where the cinema which is to be classified or in respect of which any tax is leviable under these rules is situated.
- (d) "Director" means the Director, Excise and Taxation, West Pakistan.
- (e) "Entertainment Duty" means the duty levied or leviable under the West Pakistan entertainment Duty Act, 1958 (X of 1958).

3. **Rule 3.** For the purpose of assessment of cinema tax the classification of cinemas shall be made from year to year.

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<sup>1</sup> Subs.by the Khyber Pakhtunkhwa Act No. IV of 2011.

4. **Rule 4.** The Excise and Taxation Officer, shall as Soon as may be after the beginning of the financial year, Work out the average monthly entertainment duty in respect of each cinema in his jurisdiction on the basis of the entertainment duty paid and payable in respect of it during the preceding financial year and communicate it to the Deputy Director.

5. **Rule 5.** On receipt of the information referred to in rule 4 the Deputy Director shall determine the class of the cinema as follows :-

- (a) If the amount of the average monthly entertainment duty exceeds Rs. 5,000/- the cinema shall be classed as a first class cinema.
- (b) If the amount of the average monthly entertainment duty exceeds Rs. 2,000/- but does not exceed Rs. 5,000/- the cinema shall be classed as a second class cinema.
- (c) If the amount of the average monthly entertainment duty exceeds Rs. 2,000/- or less the cinemas shall be classed as a third class cinema.
- (d) In respect of cinemas which did not function during the proceeding financial year or in respect of which no entertainment duty has been or is being levied, the Director shall, after making such inquires as he may consider necessary, determine the class of the cinema.

6. **Rule 6.** As soon as possible after the classification of a cinema under rule 5, the E x c i s e and Taxation Officer shall serve a notice, in the form here under annexed, together with a treasury challan in triplicate on the owner or manager of the cinema calling upon him to pay, within thirty days from the date of service of the notice the amount of cinema tax to which it is liable into Government Treasury or sub-treasury or a bank authorized to receive payment on behalf of Government.

7. **Rule 7.** If on receipt of a notice under rule 6 by the owner or manager of a cinema, the cinema tax in respect of such cinema remains unpaid for a period of thirty days from the receipt of the notice, the tax shall, on the certificate of the Excise and Taxation Officer be recoverable from the owner or manager as arrears of land-revenue.

8. **Rule 8.** The certificate under rule 7 shall specify the amount of the cinema tax due and the person from whom it is due and shall be signed by the Excise and Taxation Officer and bear his seal.

**FORM OF NOTICE OF ASSESSMENT AND TAX DEMAND.**

(Rule 6 of the West Pakistan Cinema Tax Rules, 1961)

Office of the Excise and Taxation Officer.

No: \_\_\_\_\_ District.  
Dated the \_\_\_\_\_

To

\_\_\_\_\_  
\_\_\_\_\_

Take notice that for the period ending 30<sup>th</sup> June.

\_\_\_\_\_ your cinema has been classed as First Class/Second Class/Third Class and that according under section 6 of the West Pakistan Finance Ordinance 1961, (Ordinance XV of 1961) a sum of Rs. \_\_\_\_\_ has been determined to be payable as a tax on your cinema.

2. You are, therefore, required to pay this amount within thirty days from the date of service of this notice into the Treasury/Sub-Treasury/State Bank of Pakistan. A Treasury challan in triplicate is enclosed to enable you to make the payment.

3. If you do not make the payment within the period specified above, the tax will be recovered as arrears of land-revenue.

Excise and Taxation Officer,  
\_\_\_\_\_ District.

BY ORDER OF THE GOVERNOR OF WEST PAKISTAN.

1. The Director, Excise and Taxation, West Pakistan, Lahore for information with reference to his memo.No.1595/T, dated the 22<sup>nd</sup> July, 1961.
2. The Superintendent, Government Printing for Publication in the next issue of the West Pakistan Government Gazette. Ten spare copies of the Notification may kindly be supplied to this Department.
3. The Director, Public Relation, West Pakistan, Lahore for information.

Sd/-  
Said\_ud\_Din  
Section Officer (Taxation II)  
for Secretary to Government of  
West Pakistan, Revenue &  
Rehabilitation Department.