PROVINCIAL ASSEMBLY OF THE PUNJAB

NOTIFICATION

September 06, 2016

No.PAP/Legis-2(133)/2016/1472. The Punjab Revenue Authority (Second Amendment) Bill 2016, having been passed by the Provincial Assembly of the Punjab on August 31, 2016, and assented to by the Governor of the Punjab on September 05, 2016, is hereby published as an Act of the Provincial Assembly of the Punjab.

THE PUNJAB REVENUE AUTHORITY (SECOND AMENDMENT) ACT 2016

ACT XL OF 2016

[First published, after having received the assent of the Governor of the Punjab, in the Gazette of the Punjab (Extraordinary) dated September 06, 2016.]

An Act

further to amend the Punjab Revenue Authority Act 2012.

Certain amendments in the Punjab Revenue Authority Act 2012 (XLIII of 2012) are required to rationalize the composition of the Appellate Tribunal; to validate the establishment of the Authority; and, for incidental purposes.

Be it enacted by Provincial Assembly of the Punjab as follows:

- **1. Short title and commencement**.— (1) This Act may be cited as the Punjab Revenue Authority (Second Amendment) Act 2016.
 - (2) It shall come into force at once.
- **2. Amendment in section 5 of Act XLIII of 2012.** In the Punjab Revenue Authority Act 2012 (XLIII of 2012), for brevity cited as the said Act, in section 5:
 - (i) in clause (s), after the semi-colon, the word "and" shall be omitted:
 - (ii) in clause (t), for the full-stop, a semi-colon shall be substituted;
 - (iii) after clause (t), the following clauses (u) and (v) shall be inserted:
 - "(u) establish such offices, commissionerates or formations as deemed necessary for the effective functioning of the Authority; and
 - (v) frame regulations for allocation and transaction of business of the Authority."
- **3.** Amendment in section 18 of Act XLIII of 2012.— In the said Act, in section 18, for subsection (3), the following shall be substituted:

- "(3) A person may be appointed as an accountant member of the Appellate Tribunal if he:
 - (a) satisfies the following conditions:
 - has served in substantive basic pay scale 19 or above for a minimum period of two years and has successfully completed senior management course;
 - (ii) has five years' cumulative experience in tax administration or financial management; and
 - (iii) belongs to the Pakistan Administrative Service, Federal Board of Revenue, Pakistan Audit and Accounts Service, Punjab Management Service or the service of Excise and Taxation Department; or
 - (b) has worked as Commissioner (Appeals) of the Authority or in the Federal Board of Revenue for a minimum period of two years."
- **4. Amendment in section 36 of Act XLIII of 2012.** In the said Act, in section 36:
 - (a) in clause (a), after semi-colon, the word "and" shall be omitted;
 - (b) in clause (b), for full-stop, the expression "; and" shall be inserted; and
 - (c) after clause (b), the following clause (c) shall be inserted:
 - the Authority stands established under section 3 and shall be deemed to have been established with effect from 1 July 2012."

Rai Mumtaz Hussain Babar Secretary