

# PROVINCIAL ASSEMBLY OF THE PUNJAB

## NOTIFICATION

February 08, 2017

**No.PAP/Legis-2(151)/2016/1547.** The Punjab Urban Immovable Property Tax (Amendment) Bill 2016, having been passed by the Provincial Assembly of the Punjab on February 01, 2017, and assented to by the Governor of the Punjab on February 07, 2017, is hereby published as an Act of the Provincial Assembly of the Punjab.

## THE PUNJAB URBAN IMMOVABLE PROPERTY TAX (AMENDMENT) ACT 2017

### ACT II OF 2017

*[First published, after having received the assent of the Governor of the Punjab, in the Gazette of the Punjab (Extraordinary) dated February 08, 2017.]*

#### An Act

*further to amend the Punjab Urban Immovable Property Tax Act, 1958.*

Further amendments in the Punjab Urban Immovable Property Tax Act, 1958 (V of 1958) are necessary to harmonize the provisions of the Act with those of section 116 of the Punjab Local Government Act 2013 (XVIII of 2013).

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 Urban Immovable Property Tax (Amendment) Act 2017.

(2) It shall come into force on such date as the Government may, by notification, specify.

**2. Amendment in section 2 of Act V of 1958.**— In the Punjab Urban Immovable Property Tax Act, 1958 (V of 1958), for brevity cited as the Act, in section 2, for clause (i), the following shall be substituted:

“(i) “urban area” means an area within the jurisdiction of the Metropolitan Corporation, a Municipal Corporation, or a Municipal Committee and includes any other area which the Government may, by notification, declare to be an urban area for purposes of the Act.”.

**3. Amendment in section 3 of Act V of 1958.**— In the said Act, in section 3, for subsection (2), the following shall be substituted:

“(2) Subject to subsections (2a), (3) and (4), there shall be levied, charged and paid, a tax on the annual value of a building or land or both in a rating area at the rate of five percent of the annual value of the property.

(2a) The Metropolitan Corporation, a Municipal Corporation, a Municipal Committee or a rural Union Council with urban characteristic may determine higher rate of property tax for its area under the Punjab Local Government Act 2013 (XVIII of 2013).”

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Rai Mumtaz Hussain Babar  
Secretary