

THE PUNJAB PROFESSIONS & TRADES TAX RULES, 1977

[7th August, 1978]

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GOVERNMENT OF THE PUNJAB
EXCISE AND TAXATION PUNJAB
THE PUNJAB PROFESSIONS & TRADES TAX RULES, 1977
NOTIFICATION

[7th August, 1978]

No. SO (Tax) 6 (1) /75, dated 7th August, 1978: In exercise of the powers conferred by Section 8 of the Punjab Finance Act, 1977 (Act XV of 1977) the Governor of the Punjab is pleased to make the following Rules, namely;

1. (1) These rules may be called the Punjab Professions and Trades Tax Rules, 1977.
2. These rules shall come into force at once.
 - (a) "Act" means the Punjab Finance Act, 1977;
 - (b) "District Officer / Director, Excise and Taxation" means an officer appointed by the Government to discharge the functions and to perform the duties of a District Officer / Director, Excise and Taxation, in any specified area.
 - (c) "District Officer/ Excise and Taxation Officer" or Deputy District Officer/ Excise and Taxation Officer means an officer appointed by the Government to discharge the functions and to perform the duties as such in any specified area.
 - (d) "Drawing and Disbursing Officer" means an officer from whom a person serving under the Government of the Punjab or Government of Pakistan draws his pay.
 - (e) "Form" means a Form appended to these rules, and includes a statement or communication on plain paper containing the same particulars as are specified in the corresponding forms.
 - (f) "Principal Officer" means the Secretary, Treasurer, manager, agent or an executive officer of a local authority, company, body or association and includes any local representative of such authority, company, body or association upon whom the "District Officer / Excise and Taxation Officer or Deputy district Officer / Excise & Taxation Officer", as the case may be," has served a notice of his intention to treat him as the principal officer thereof.
 - (g) "Tax" means the tax payable under Section 3 of the Act.
 - (h) "Treasury" means a treasury or sub-treasury or a branch of Bank in the Punjab authorized to receive payment on behalf of Government.
 - (i) "Year" means the financial year commencing from the 1st July and ending on the 30th June.
3. Every person liable to pay the tax shall before the thirty-first days of August, in each calendar year, furnish to the "District Officer/Excise & Taxation Officer" or "Deputy District Officer/Excise & Taxation Officer" statement giving his name address, nature of his profession, trade calling or employment:

Provided that for the year 1977-78 the said statement shall be furnished before 31st January 1978.

4. (1) The "District Officer/ Excise and Taxation Officer" or Deputy District Officer/Excise and Taxation Officer" as the case may be, shall subject to the provisions of sub-rule (3), have exclusive authority to determine all questions as to where the tax is recoverable, the person from whom it is recoverable, or the amount recoverable under Section 3 of the Act.

(2) The District Excise and Taxation Officer may require any person who in his opinion is liable to pay the tax, to furnish such particulars and produce such documents as the District Excise and Taxation Officer may require or deem necessary for the purposes of determining whether such person is an assessee and the amount of the tax payable by him.

(3) Any person aggrieved by an order of the District Excise and Taxation Officer made under sub-rule (1) may prefer an appeal within thirty days from the service of the order to the "District Officer/Director, Excise and Taxation", whose decision shall be final.

(4) No order shall be made or decision taken under sub-rule (1) or sub rule (3) unless the person concerned has been given an opportunity of being heard.

5. The "District Officer/Director, Excise and Taxation" and the District Excise and Taxation Officer, may, by an application made in that behalf by an aggrieved person, by order in writing with reasons therefor, order the refund or adjustment of the tax, when the tax has been wrongly collected.

6. Every person liable to pay the tax shall unless he has already paid the tax due, on receipt of a notice in Form P.F.T.1 from the "District Officer/ Excise and Taxation Officer" or Deputy District Officer/Excise & Taxation Officer" on demand by an officer authorized in that behalf under these rules, pay the tax in such manner and within such time as may be specified in the notice of demand.

7. (1) In case of Government servants the drawing and disbursing officer shall deduct the amount of the tax in two equal installments from the salaries for the months of October and April of the person liable to pay tax or in lump sum from their salaries in any month as may be convenient.

(2) In case of a local authority, company or other public body, the principal officer thereof shall, if so directed by the "District Officer/ Excise and Taxation Officer" or Deputy District Officer/Excise & Taxation Officer" deduct the amount of the tax in two equal installments from the salaries for the months of October and April of the person liable to pay the tax, or in lump sum from their salaries in any other month as may be convenient, and shall transmit the same to the "District Officer/ Excise and Taxation Officer" or Deputy District Officer/Excise & Taxation Officer".

8. The Drawing and Disbursing Officer or the principal officer as the case may be, shall before the close of every year, forward to the "District Officer/ Excise and Taxation Officer" or Deputy District Officer/Excise & Taxation Officer" a statement giving the name of the persons assessable to the tax the amount of the tax the amount of the tax collected from each one of them or in the case of Government servants deduct from their salaries, and the amount still recoverable from them.

9. Every person other than a person paying tax under rule 7 shall credit the amount of the tax in the nearest treasury in Form P.F.T 2 or send the same to the "District Officer/ Excise and Taxation Officer" or Deputy District Officer/Excise & Taxation Officer" by postal order by a cheque on the State Bank of Pakistan, National Bank of Pakistan or any other bank having clearing accounts with either of these banks.

10. If any person liable to pay the tax discontinues the trade, profession, employment or calling on the basis of which he is liable to pay the tax such person shall within thirty days of his discontinuing such trade, profession, employment or calling notify the fact to the "District Officer/ Excise and Taxation Officer" or Deputy District Officer/Excise & Taxation Officer".

11. The "District Officer/ Excise and Taxation Officer" or Deputy District Officer/Excise & Taxation Officer" shall maintain a register of person assessed to tax in Form P.F.T-3.

Note: For Forms please see Gazette of Punjab Extraordinary, dated 7th August 1978.pp 1029-1030

*Amendment vide Notification No. SOAI (E&T)3-116/2000 dated 22.12.2001.