



GOVERNMENT OF THE PUNJAB
EXCISE, TAXATION AND NARCOTICS
CONTROL DEPARTMENT

Dated the Lahore 15th December, 2020

NOTIFICATION

No. SOTAX(E&T)3-2/2020. In exercise of the powers conferred under section 12 of the Punjab Finance Act 2019 (XV of 2019), Governor of the Punjab is pleased to make the following rules:

1. Short title and commencement. - (1) These rules may be cited as the Punjab Tax on Properties (other than Agricultural Land abutting to National or Provincial Highways and Motorways) Rules 2020.

(2) They shall come into force at once.

2. Definitions. - (1) In the rules:

- (a) "Act" means the Punjab Finance Act 2019 (XV of 2019);
- (b) "assessing authority" means an authority narrated under sub-rule (1) of rule 3 of the rules;
- (c) "Form" means the Form appended to the rules;
- (d) "notified area" means the area notified under subsection (1) of section 10 of the Punjab Finance Act 2019 (XV of 2019);
- (e) "rules" means the Punjab Tax on Properties (other than Agricultural Land abutting to National or Provincial Highways and Motorways) Rules 2020; and
- (f) "valuation table" means the valuation table notified under section 27-A of the Stamp Act 1899.

(2) A word used but not defined in the rules shall have the same meaning as assigned to it in the Act, the Punjab Urban Immovable Property Tax Act, 1958 (V of 1958) and the rules made thereunder.

3. Assessing authority and its powers. - (1) Excise and Taxation Officer shall be the assessing authority in respect of all notified areas.

(2) An assessing authority, in his respective jurisdiction in the notified area, shall affix or cause to be affixed to any property any mark for purposes of identification and he may enter into or upon any premises between sunrise and sunset for the purposes.

(3) An assessing authority may enter into or upon any property between sunrise and sunset after giving twenty four hours' notice to the occupier, or if there is no occupier, to the owner of such property in order to:

- (a) decide whether the return made in respect thereof is correct;

- (b) assess its annual taxable value; and
- (c) ascertain if it is assessable to tax.

(4) An assessing authority may examine any document relevant to the inquiry contemplated under this rule.

4. Duties of assessing authority.- An assessing authority shall:

- (i) prepare a property register in Form P.H.1 for the notified area and enter therein the necessary particulars, separately for each unit of property;
- (ii) be responsible for maintenance and custody of the registers and records;
- (iii) take necessary steps for the recovery of the tax due;
- (iv) maintain a proper account of the tax collected and of the fees recovered under the Act or the rules, and credit the same in the manner provided under the rules;
- (v) prepare and sign receipts, notices, challans and other documents or registers required to be drawn up, maintained or issued under the Act or the rules; and
- (vi) carry out such general or special orders as may be issued by the Government.

5. Ascertainment of annual taxable value.- (1) The annual taxable value of any land and building in the notified area shall be ascertained on the basis of the valuation table @1% of the land value and 2% of the value of structure.

(2) In case of change in valuation table, the final valuation list shall be amended accordingly from the 1st day of January or 1st day of July whichever is earlier.

(3) For structures other than reinforced cement concrete (R.C.C), 0.5% of the value of structure shall be considered for taxable value.

(4) The properties other than those used for exclusively residential purposes, shall be the commercial properties for the purpose of application of valuation table.

(5) If the nature and use of a property is changed, such property shall be considered for valuation from the coming month of the finalization of assessment.

(6) A building with multiple units, owned by different owners, the carpet area of each unit shall be considered for land value.

(7) The covered area of a property unit shall be the aggregate of covered areas of all floors or stories.

(8) If a property unit falls in different slabs of valuation table, average rate of land area and covered area shall be applied for calculating annual taxable value.

3

(9) The commercial rates shall apply for assessment of paid parking.

6. Preparation of draft valuation list.- (1) In order to prepare a valuation list, the assessing authority shall:

- (a) divide the notified area, if necessary, into small groups;
- (b) ensure marking of number of each unit or property in the notified area with reference to the direction of Highway or Motorway in which it is situated;
- (c) mark the allotted number on conspicuous part of the unit or property;
- (d) ascertain the name of the owner and the occupier, if any, of the property and note the same in Form P.H.1;
- (e) give public notice in Form P.H.2, if a new valuation list is intended to be made in the notified area;
- (f) issue notice in Form P.H.3 to every owner or occupier or lessee of any unit or property in the notified area, or to any of them for making return in Form P.H.4; and
- (g) determine the annual taxable value against each unit or property.

(2) The draft valuation list shall be prepared in Form P.H.5 in accordance with the information collected under sub-rule (1).

7. Publication of draft valuation list.- (1) The assessing authority shall, after preparation of a draft valuation list, give a public notice containing the following details:

- (a) date, time and name of place where such list may be inspected; and
- (b) date, time and name of place at which objections, if any, shall be heard.

(2) The public notice shall be given in all or any of the following manners:

- (i) by placards pasted:
 - (a) on conspicuous place;
 - (b) on the office of the assessing authority;
 - (c) on conspicuous portion of one or more buildings used as a Court, Post Office, Bank Co-operative Society, educational institution, office of the local body or public gathering place, if assessing authority deemed fit;
- (ii) by the beat of drum; and
- (iii) by publication in at least one English and one Urdu daily newspaper.

4

(3) The date of the publication of the draft valuation list shall be noted on the list in Form P.H 6.

(4) The draft valuation list shall be opened for inspection, without any fee, at the office of the assessing authority during office hours by an owner or occupier of any property included in the said list, or his authorized agent who shall be permitted to make extracts from it.

(5) The draft valuation list may be displayed at official website of the Excise, Taxation and Narcotics Control Department.

8. Filing of objections.- (1) An owner, occupier of the property or any other person, aggrieved by any entry in the draft valuation list or by the insertion therein or omission therefrom of any matter, or otherwise with respect to the draft valuation list, may file an objection with the assessing authority within thirty days of the publication of the draft valuation list.

(2) The objections may be filed online, if such facility is available.

(3) The objections shall be entered in Form P.H.7 and such record shall be maintained properly.

9. Amendment in current valuation list.- (1) The assessing authority may at any time make such amendments in a valuation list as appear to it to be necessary in order to bring the list in accordance with the existing nature of the property and he may:

- (a) correct any clerical or arithmetical error in the list;
- (b) correct any erroneous insertion or omission or any mis-description; and
- (c) make such addition to or correction in the list as appear to him necessary by reason of:
 - (i) a new building is erected after the completion of the valuation list; or
 - (ii) a building included in the valuation list is destroyed or substantially damaged or altered after its valuation; or
 - (iii) any change in the ownership or use of any building or land:

(2) The assessing authority for addition or correction under clause (c), shall

- (i) send a fourteen days' notice to the owner of the building or land in Form P.H.9; and
- (ii) consider the objections made by the owner or occupier of the building or land, if any.

10. Hearing and disposal of objections.- (1) On the date fixed for the hearing of objections to the draft valuation list or on succeeding days to which the proceedings may be adjourned, the assessing authority in this behalf, shall proceed to dispose of the objections as expeditiously as possible.

(2) The assessing authority shall provide an opportunity of hearing to the objector or his authorized agent or any other person who in his opinion is likely to be directly interested in the result of the objection.

(3) The assessing authority may, at his discretion, hear and record such oral or documentary evidence as may be relevant to the inquiry.

(4) The decision after hearing the objections shall be recorded in Form P.H.7.

11. Authentication and custody of final valuation list.- (1) The Assessing Authority shall prepare the final valuation list in Form P.H.1 and authenticate it before the first day of the following month during which it is authenticated.

(2) The assessing authority shall certify that the list has been duly amended after disposal of all objections.

(3) After authentication by the assessing authority, the valuation list shall be accepted as conclusive evidence of the facts stated therein for the purposes of the rules.

(4) The valuation list so authenticated shall be deposited in the office of the assessing authority and shall be open to inspection.

(5) The assessing authority shall give public notice, in the manner prescribed in rule 7, that the authenticated draft valuation list is open for inspection to the public.

12. Tax demand and receipt register.- (1) The assessing authority shall maintain for each notified area, a tax demand and receipt register in Form P.H.8.

(2) The tax shall be paid within thirty days from the date of service of the demand notice on assessee provided that the assessing authority may, for reasons to be recorded, extend the period of such payment by a further period not exceeding thirty days.

13. Demand notice and challan.- The demand notice and challan for payment shall be made in Form P.H.10.

14. Mode of service of notice, summons or order.- (1) Any notice, summons, order or other document required or authorized to be sent or served under or for the purpose of the Act or the rules may be sent or served either:

- (i) by delivering it to the person to or on whom it is to be sent or served; or
- (ii) by leaving it at the ordinary or last known place of abode of that person or in the case of a company at its registered office; or
- (iii) by forwarding it by post addressed to that person at his ordinary or last known place of abode, or in the case of company at its office; or
- (iv) by delivering it to some person on the premises to which it relates or (except in the case of a document

6

being a summons), if there is no person on the premises to whom it can be delivered, by affixing it on some conspicuous part of the premises; or

(v) without prejudice to the foregoing provisions of this sub-rule where the property to which the document relates is a place of business of the person to or on whom it is to be sent or served by leaving it or forwarding it by post addressed to that person at the said place or business.

(2) It shall normally be sufficient to address any notice, summons, order or other document required or authorized by or under the Act or the rules to be served on the owner or "occupier" of any premises by the description of the owner or occupier of the premises (naming them) without description:

(3) A notice, summons or order communicated through electronic mail provided by the owner, occupier or applicant shall be considered sufficient.

15. Procedure for claiming exemptions.- (1) The owner or occupier shall make an application for exemption on plain paper or online (if available) along with a true and correct declaration to the assessing authority.

(2) The owner or occupier shall produce such further evidence and proof in support of his claim as the assessing authority may call for.

16. Recovery of unpaid dues.- If a tax levied under subsection (1) of section 10 of the Act and the rules is due after the given period, it shall be recoverable under section 16 of Punjab Urban Immovable Property Tax Act, 1958.

**Punjab Tax on properties other than Agricultural Land
abutting to National / Provincial Highways and within the
area of Motorways outside the Rating Areas Rules, 2019**

FORM P.H.2

[See Rule 5(1) (d)]

**PUBLIC NOTICE FOR MAKING A RETURN OF ANNUAL TAXABLE
VALUE**

Whereas it is intended to assess the annual value of the immovable property situated in the _____ notified area, notice is hereby given for the information of the public in general and the owners, occupiers or lessees of buildings and lands situated in the _____ rating area in particular to submit to the undersigned in Form P.H.4 obtaining from his office, a true and correct statement of the particulars of the property situated in the _____ notified area for the financial year _____ within thirty days of the publication of this notice.

Assessing Authority

Notified Area _____

Dated at _____

This _____ day of _____ 20

(Seal of Assessing Authority).

(9)

Punjab Tax on properties other than Agricultural Land
abutting to National / Provincial Highways and within the
area of Motorways outside the Rating Areas Rules, 2019

FORM P.H.3

[See Rule 5 (1)(d)]

MAKING A RETURN OF PARTICULARS OF THE PROPERTY NOTICE
FOR _____ PRODUCTION OF THE PARTIUCLARS OF PROPERTY.

Office of the Assessing Authority
Notified Area _____
Dated _____ 20

To

Whereas, it is necessary to assess the annual taxable value of the Immovable property, noted on the reverse of which you are alleged to be the owner/occupier/lessee exclusively or jointly with others, you are hereby required to submit true and correct statement of the particulars of this property for the financial year _____ in the enclosed form, attend in person or by a representative authorised by you in writing in this behalf, and produce or cause to be produced P.H.4 to me at my office within thirty days of the service of this notice the account of the particulars of this property for the financial year _____ on _____ at _____.

Further, take notice that in case you fail to submit a statement as stated above, the annual taxable value will be assessed without any further opportunity being given to you.

Assessing Authority.
Notified Area _____

Dated at _____
This _____ day of _____ 20

DESCRIPTION OF PROPERTY

1. Notified Area _____.
2. National/Provincial Highway / Motorway _____.
3. Number of the property according to property register _____.
4. Nature of the property _____.
5. The use to which the property is supposed to be put _____.
6. Any other particulars which in the opinion of the authority issuing the notice may be necessary _____.

Rules, 2019

FORM P.H.4

[See Rule 5(1)(d)]

RETURN OF PARTICULARS OF PROPERTY FOR THE FINANCIAL YEAR _____

Notified Area _____

Number of Property Unit in Property Register	Name of the Owner/Owners of the Property	Name of Occupier/Occupiers of the Property in case other than owner/owners	Plot Size in Sq. Yards	Covered Area In Sq. Feet	Number of Stories	Total number of rooms	Use of the Property	Remarks
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Dated at _____ The _____ day of _____ 20

Provincial Highways and within the area of Motorways outside the Rating Areas

Rules, 2019

FORM P.H.5

DRAFT VALUATION LIST

[See Rule 5(2)]

Notified Area _____

Date of publication of the list _____

Last date for filing objections _____

Date/dates for hearing of objections _____

Place for hearing of objections _____

Note: - If an objection cannot be heard or disposed of on the date or dates specified above it will be heard and disposed of on succeeding working days.

1	3	4	5	6	7	8	9	15	16
Name of Highway/Motorway	Number of the property in the property Register	Nature of the property	How used?	Total Plot Area	Total Covered Area	Name, parentage, caste and residence of the owner.	Name, parentage, caste and residence of the occupier.	Annual value proposed to be assessed.	Remarks

12

Punjab Tax on properties other than Agricultural Land abutting to National / Provincial Highways and within the area of Motorways outside the Rating Areas Rules, 2019

FORM P.H.6

REGISTER OF PUBLICATION OF DRAFT VALUATION LIST

[See Rule 6 (2)]

Notified Area _____

1	2	3	4	5	6	7
Serial No.	National/Provincial Highway or Motorway	Total number of properties in the list	Date of publication	How published?	Name of the person actually affected from publication	Remarks

13

Punjab Tax on properties other than Agricultural Land abutting to National / Provincial Highways and within the area of Motorways outside the Rating Areas Rules, 2019

**FORM P.H.7
REGISTER OF OBJECTIONS
[See Rule 7 (2)]**

Notified Area _____
Year _____

1	2	3	4	5	6	7	8	9
Serial No.	Date of receipt of objections	Name, parentage, caste and residence of the objector.	Number of the property in the property Register about which objections is made	Nature of objection.	Abstract of the order made with date thereof	Name of the authority deciding the objections	Result of appeal if any with the date of order	Remarks

Punjab Tax on properties other than Agricultural Land abutting to National / Provincial Highways and within the area of Motorways outside the Rating Areas

14

Rules, 2019

FORM P.H.8

TAX DEMAND AND RECEIPT REGISTER

[See Rules 11(1)]

Notified Area _____
Year _____

S.No	National/Provincial Highway or Area of Motorway	Number of the property in Register	Name, parentage and the address of the assessee	Annual value assessed	Amount of Tax				Recoveries		Remission or Refund		Remarks	
					Balance of tax and penalty if any from Last year	Tax demand for current year and the due date for payment	Penalties imposed during the current year	Total	Date with receipt No.	Amount	Remission or Refund Allowed	Amount remitted or refunded		Balance at the close of the year carried forward
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Punjab Tax on properties other than Agricultural Land abutting to National / Provincial Highways and within the area of Motorways outside the Rating Areas Rules, 2019

FORM P.H.9.
[See Rule (8)].

Office of the Assessing Authority,
.....District.

No.....

To
.....
.....
.....

1. In view of information received by me with regard to the under mentioned property owned/occupied by you. It is necessary to amend the valuation list for the reasons and in the manner indicated below so far as it related to this property.
2. You are hereby required to file objections if any in writing to the proposed amendment within 14 days of service of this notice.
3. In case you fail to file an objection within the period specified above the proposed amendment will be given effect to, and will be binding on all concerned.

(Signature).....
Assessing Authority,
Notified Area.....

Dated.....
This.....day of20

(Seal of Assessing Authority).

Description of Property.

1. Notified Area.....
2. Name of National/Provincial Highway Or Area of Motorway.....
3. No. of the property in the property register.....
4. Types of the property.....
(House, Bungalow, Shop, Vacant land, etc.)
5. Use which the property is being put.....

16

Punjab Tax on properties other than Agricultural Land abutting to National / Provincial Highways and within the area of Motorways outside the Rating Areas Rules, 2019

FORM P.H.10
[See Rule (12)]

Invoiced of tax paid into _____ Sub-Treasury.
Branch of Bank authorised to accept
Money on behalf of Government.
Last date of payment _____

1	2	3	
Number in Demand Register With year	Name and Address of Assessee	Amount to be entered in words as well as in figure	
		Rs.	Paisa

Dated _____ the _____ 200 _____ [For use in the Treasury only]

Certified that all the
Particulars given above
Are correct.

(Sd.)

Tax Clerk.

Received and granted receipt.

(Sd.)

Assessing Authority Rating Area.

1. Number of challan _____

2. Number of entry in Tax Receipt Register.

3. Date of entry on Tax Receipt Register.

4. Amount received _____

(Sd.)

Treasury Accountant.

(Sd.)

Treasury Officer.

(Sd.)

Treasurer.

17

17

Assessing
Authority
Office Stamp.

Treasury Stamp.

FORM P.H.10
[See Rule (12)]
Receipt to given to the payee.

Treasury.

Sub-Treasury.

Branch of Bank authorised to
Accept money on behalf of
Government.

Rating Area _____

Number in Demand Register with year _____

Last date for payment _____

Received the sum of Rs. _____ On
account of property tax for the year, 20 _____

200 _____ due from _____

(Sd.)
Treasurer.

(Sd.)
Treasury Officer.

Sub-Treasury Officer.

Agent of Bank authorised on behalf of Government.

Dated _____ 20

Punjab Tax on properties other than Agricultural Land abutting to National / Provincial Highways and within the area of Motorways outside the Rating Areas Rules, 2019

FORM P.H. 11

(WARRANT FOR DISTRESS AND SALE OF MOVABLE PROPERTY AND ATTACHMENT AND SALE OF IMMOVABLE PROPERTY)
(See Rule 16)

To, _____

Whereas _____ was served with a notice of demand under Section 10 (1) of the Punjab Finance Act, 2019, and whereas he has not paid the sum of Rs. _____ as property tax within the time specified in the said notice; these are to command you to attach the movable/immovable property of the said _____ and unless the said _____ pay to you the said sum of Rs. _____ together with Rs. _____ as the cost of recovery within _____ Days of the attachment of said movable/immovable property you should put it to sale to recover the aforesaid amounts out of its sale-proceeds.

You are further commanded to return this warrant on or before the _____ day of _____ with an endorsement certifying the day on which and manner in which it has been executed, or why it has not been executed.

Given under the seal of the Collector (Deputy Director, Excise & Taxation), this day of _____ 20

Seal.

Collector
(Director, Excise & Taxation)

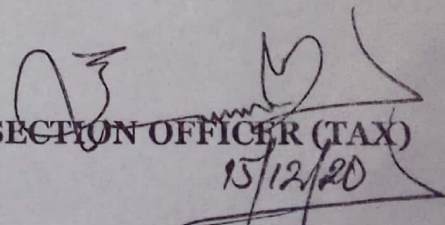
19

**SECRETARY
GOVERNMENT OF THE PUNJAB
EXCISE, TAXATION & NARCOTICS
CONTROL DEPARTMENT**

NO & DATE EVEN.

A Copy is forwarded for information and necessary action to:-

1. The Principal Secretary to Governor, Punjab.
2. The Secretary to Chief Minister, Punjab.
3. All Administrative Secretaries to Government of the Punjab.
4. The Secretary, Provincial Assembly of the Punjab.
5. All Commissioners of the divisions in the Punjab.
6. The Registrar, Lahore High Court, Lahore.
7. The Accountant General, Punjab, Lahore
8. The Director General, Excise & Taxation, Punjab.
9. The Director General, Narcotics Control, Punjab.
10. The Additional Director General, Excise, Taxation, Punjab.
11. The Additional Secretary (General)/Staff Officer to Chief Secretary, Punjab.
12. The Additional Secretary (Legislation), Provincial Assembly of the Punjab.
13. The Director General, Public Relations, Punjab.
14. All Deputy Commissioners in the Punjab.
15. All Directors, Excise & Taxation, in the Punjab.
16. The Chief Executive Officer, The Urban Unit, 503 Shaheen Complex, Edgerton Road, Lahore.
17. All District Accounts Officers in the Punjab.
18. All Deputy Secretaries, Excise, Taxation & Narcotics Control, Punjab.
19. All Excise & Taxation Officer in the Punjab.
20. All Section Officers, Excise, Taxation & Narcotics Control Department, Punjab.
21. The Superintendent, Government Printing Press, Punjab, Lahore for publication in the Punjab Gazette
22. PS to Minister for Excise, Taxation & Narcotics Control, Punjab.
23. PS to Secretary, Excise, Taxation & Narcotics Control Department.
24. PA to Additional Secretary, Excise, Taxation & Narcotics Control Department.


SECTION OFFICER (TAX)
15/12/20

ADG, E&T, Punjab
Diary No. 1449
Dated: 22-12-2020
Director (E&A)
Director (DVRS)
System Analyst
ETO (Tech)
O.I (Admin. Estt)