



**GOVERNMENT OF THE PUNJAB  
EXCISE AND TAXATION DEPARTMENT**

Lahore dated the 13<sup>th</sup> November, 2014

**NOTIFICATION**

No.**SOTAX(E&T) 3-5/2014**. In exercise of the powers conferred under sub-section (13) of Section 8 of the Punjab Finance Act 2014 (XVII of 2014), 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 Luxury Tax House Rules 2014.

(2) They shall come into force at once.

**2. Definitions.**— In these rules:

- (a) “Act” means the Punjab Finance Act, 2014 (XVII of 2014);
- (b) “assessing authority” means the Senior Excise and Taxation Officer or Excise & Taxation Officer having jurisdiction in the district or any other officer notified by the Government;
- (c) “Form” means any Form appended to the rules;
- (d) “Government” means Government of the Punjab
- (e) “occupant” means the person or persons occupying a residential house;
- (f) “owner” includes the successor-in-interest of an owner, a mortgagee with possession, a lessee in perpetuity, a trustee having possession of a trust property and a person to whom an evacuee property has been transferred provisionally or permanently under the Displaced Persons (Compensation and Rehabilitation) Act, 1958 (XXVIII of 1958);

- (g) "Treasury" means a treasury or sub-treasury of the Government or bank authorized to accept money on behalf of the Government; and

**3. Furnishing of return.-**

- (1) Every owner or occupant of a residential house shall furnish a return to the District Excise and Taxation Officer or assessing authority on Form LT-1 containing information of the residential house as required, accompanied by paid treasury receipt showing the payment of the tax either in lump sum or for the quarter, for which the said statement is furnished.
- (2) In case the owner or occupant fails, whether willfully or otherwise, to submit return in form LT-1, a notice in Form LT-4 shall be served on the owner or occupant by the assessing authority.
- (3) If, in the opinion of the assessing authority, the return furnished by the owner or occupant is not correct or is incomplete

**4. Duties and powers of assessing authority.–** An assessing authority shall:

- (a) identify the residential houses for levying the tax under section 8 of the Act falling in the localities of a notified rating areas of the district or a cantonment area or any other area notified by the Government under the Act;
- (b) determine the tax;
- (c) serve a notice in Form LT-4 along with challan Form 32-A upon the owner or occupant of the residential house to make payment of the tax in accordance with subsection 4 of section 8 of the Act;
- (d) serve a notice in Form LT-5 along with challan Form 32-A upon the owner or occupant of the residential house to make payment of tax and the surcharge under the Act.
- (e) enter into or upon any property under its jurisdiction, after giving twenty four hours' notice to the occupant, or if there is no occupant, to the owner of such property to ascertain the facts if the assessing authority has reasons to believe that:

- (i) assessee has not filed a return;
  - (ii) a return filed by the assessee, is not correct and complete;
  - (iii) assessee has not paid the due amount of tax;
  - (iv) assessee has concealed any particulars in the return filed by him;
  - (v) deliberately furnished incorrect particulars in any return; and
- (f) exercise the powers of Civil Court under the Code of Civil Procedure 1908 (V of 1908) in the matter of summoning and examination of persons likely to be in possession of facts or of documents relevant to an inquiry and in the matter of recording or receiving statements of the person claiming exemption from tax.

**5. Maintenance of record.**— An assessing authority shall be responsible for:

- (a) preparation of record of demand and collection of tax in respect of all residential houses liable to tax;
- (b) authentication of the record pertaining to the required information forming the basis of assessment of the tax;
- (c) proper maintenance and safe custody of all records relating to the tax;
- (d) taking necessary steps for the recovery of the tax or surcharge thereof, which has become due;
- (e) maintaining a proper account of tax recovered under the Act and these rules; and (f) carrying out such general or special orders as the Government may, from time to time, issue.

**6. Order in writing.**— Every order pertaining to the assessment of tax , shall be in writing and the order shall briefly state reasons for such assessment accompanied by documents issued by competent authority or

local government or any other proof thereof to the satisfaction of the assessing authority.

**7. Mode of payment.**– (1) The tax shall be payable in the manner prescribed under subsections (3), (4), (6) and (7) of the Act.

(2) Tax shall be paid on Form 32-A in triplicate.

(3) A residential house owned by multiple owners, falling in the areas defined in subsection (1) of section 8 of the Act, but whose independent share is lesser than the prescribed land area, shall not be exempted from payment of tax unless having separate registered documents of ownership and physically bifurcated or partitioned by metes and bound before 1<sup>st</sup> January, 2001.

**8. Recovery as arrears of land revenue.**– Any sum due on account of tax or surcharge or penalty which remains unpaid after the due date, shall be recovered as arrears of land revenue.

**9. Application to the grievance committee.-**

(1) Any person aggrieved by the order of the assessing authority may file an application before the grievance committee within a period of thirty days from the date of the order of the assessing authority along with the proof of payment of at least one instalment of the tax.

(2) The grievance committee shall decide the application within a period of thirty days from the date of the filing of the application.

**10. Appeal .–** (1) Any person aggrieved by the decision of the grievance committee may, within fifteen days from the date of communication of the decision, prefer an appeal to the Government. Collector in terms of section 10 of the Punjab Urban Immovable Property Tax Act, 1958 (V of 1958).

(2) The Government Collector shall decide the appeal within thirty days after affording an opportunity of hearing to the appellant and examining the relevant record.(3) Every order passed under sub rule (2), shall be communicated to the assessee and the grievance committee.

**11. Correction of clerical mistakes.**– (1) Any clerical or arithmetical mistake apparent from the record or in an order of assessment, where a tax has been assessed or a surcharge or penalty has been imposed in excess of

due amount or on a person not liable thereto, the assessing authority, grievance committee or the Government may, as the case may be, on an application made in this behalf or otherwise, may, at any time, but within a period of one year from the date of the order passed by it, amend or rectify such order.

(2) Where the amendment or rectification under sub-rule (1) may enhance an assessment or otherwise increase the liability of the assessee, such an order shall not be passed, unless the assessing authority, grievance committee or the Government, as the case may be, has given a notice to the assessee, and the assessee is provided an opportunity of being heard.

(3) In case any refund of tax in consequence of order passed under sub-rule (1), the person concerned shall be entitled to get the amount to be refunded.

(4) For the purpose of sub-rule (3), the person entitled to refund shall make an application to the assessing authority along with the original receipt of the payment of the tax for appropriate order.

**SECRETARY**  
**GOVERNMENT OF THE PUNJAB**  
**EXCISE & TAXATION DEPARTMENT**

**FORM L.T-1**

**[See rule 3(1)]**

- (a) Postal address and property No. along with locality / District.
- (b) Name and address of the owner/ owners/ occupants with telephone number.
- (c) Total land area.
- (d) Covered area.
- (e) Numbers of stories.
- (f) Year of construction accompanied by documentary evidence.
- (g) Year of completion accompanied by documentary evidence
- (h) Proof of ownership accompanied by valid documentary evidence issued by competent authority.
- (i) Total tax payable.
- (j) Date and amount of Tax paid.
- (k) Photocopy of treasury challan.
- (l) Date of filing of return.

**Declaration**

I/we hereby declare to the best of my/our knowledge and belief that the information furnished in the above statement is true and complete and that no concealment has been made to evade or reduce liability.

**Signature of Owner/ Owners/ Occupant**

**FORM L.T-2 (Registrer of Demand & Collection).**

[see rule 4(a)]

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Sr.no.	P.U.No.	Owner(s) Name of	Tax payable	Date of Lump	Amount of 1 <sup>st</sup> qtr	Penalty If any	Qtr Amount of 2 <sup>nd</sup>	Penalty If any	Amount of 3 <sup>rd</sup> Qtr	Penalty If any	Amount of 4 <sup>th</sup> Qtr	Penalty If any	Remarks

**FORM L.T-3**

[see rule 4(b)]

<b>Sr.no.</b>	<b>Locality</b>	<b>P.U.No.</b>	<b>Name of owner/ owners</b>	<b>Land Area</b>	<b>Covered Area</b>	<b>Tax payable</b>	<b>Remarks</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>



**FORM L.T-5**

[see rule 4(d)]

**NOTICE OF SURCHARGE AND DEMAND OF TAX**

\_\_\_\_\_ **District**

\_\_\_\_\_ **Date**

**To,**

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

It is to inform that a sum of Rs. \_\_\_\_\_ is due from you as the Tax assessed under section 8(1) of the Punjab Finance Act, 2014 in respect of the residential house. Further an amount of Rs. \_\_\_\_\_ is also outstanding on account of default surcharge. You are, therefore, required to pay the same within seven days from the date of service of this notice into the Treasury/Sub Treasury/National Bank of Pakistan.

2. A challan in Form-32-A of Rs. \_\_\_\_\_ is enclosed for the purpose.

**EXCISE & TAXATION OFFICER**  
**ASSESSING AUTHORITY**

**FORM L.T-4**

[see rule 3(2)]

**NOTICE OF ASSESSMENT AND DEMAND OF TAX**

**To,**

\_\_\_\_\_

\_\_\_\_\_

**Subject: ASSESSMENT OF TAX IN RESPECT OF PROPERTY.**

In pursuance of section 8 of the Punjab Finance Act, 2014, the Government of Punjab has levied a tax on the residential house with minimum land area of two kanals or above as per criteria laid down in the Act.

2. As per record maintained by this office, property in question bearing No. \_\_\_\_\_ measuring \_\_\_\_\_ kanals \_\_\_\_\_

Marls having covered area of \_\_\_\_\_ square feet and assessed as residential house is recorded in your name. You are liable to pay the tax amounting to Rs. \_\_\_\_\_. For the purpose, a Challan in Form 32-A of full amount of tax payable is attached herewith:

- i). The tax shall be paid once in lump-sum securing 10% rebate if paid on or before 30.09.2014 under subsection (6) of section 8 of the Punjab Finance Act 2014.

- ii). Any person who falls to pay the tax or any part thereof within the prescribed time limit, whether willfully or otherwise, shall be liable to pay a surcharge @ 1% per month of the defaulted amount in addition to amount of due as tax under subsection (7) of section 8 of the Punjab Finance Act 2014.
  
- iii). If a person has paid whole or part of the tax under section 10 of the Punjab Finance Act 2013, he may claim adjustment of equivalent amount from the tax charged, levied, assessed and payable under the Punjab Finance Act 2014.

**ASSESSING AUTHORITY**  
**EXCISE & TAXATION OFFICER**

\_\_\_\_\_ **DISTT.**