



Government of Pakistan
Ministry of Law and Justice Islamabad
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**The Capital Development Authority (Imposition of
Taxes) Rules, 1981**
CDA

Ministry of Law & Justice

***THE CAPITAL DEVELOPMENT AUTHORITY (IMPOSITION OF TAXES) RULES, 1981**

[28th January, 1982]

S.R.O. 95(I)/82.- In exercise of the powers conferred by section 50 of the Capital Development Authority Ordinance, 1960 (XXIII of 1960), read with section 15A thereof, the Federal Government is pleased to make the following rules, namely:—

1. Short title and commencement.- (1) These rules may be called the Capital Development Authority (Imposition of Taxes) Rules, 1981.

(2) They shall come into force at once.

2. Definitions.- In these rules, unless there is anything repugnant in the subject or context,—

¹[(a) “Authority” means the Capital Development Authority established under the Ordinance;

(b) “Ordinance” means the Capital Development Authority Ordinance, 1960 (XXIII of 1960);

(c) “Proposal” means a proposal made by the Authority for the imposition, abolition or suspension of tax, or increase or reduction in the rates of tax;

(d) “Secretary” means the Secretary of the Authority; and

* Published in the Gazette of Pakistan, Extraordinary, Part II, dated 1st February, 1982, at pages 136-138.

¹ Substituted by S.R.O. 2 (KE)/2001 dated 12th October, 2000, and published in the Gazette of Pakistan, Extraordinary, Part II, Karachi, dated 15th January, 2001, at page 1.

- (e) "Tax" includes any toll, rate, fee or other impost leviable under the Ordinance.]

3. Publication of preliminary proposal.- (1) Every proposal shall be issued through public notice by the Secretary.

(2) Every notice under sub-rule (1) shall specify therein—

- (a) the main features of the proposal;
- (b) the class of persons or description of property or both, likely to be affected thereby;
- (c) the amount or rate of tax to be imposed increased or reduced;
- (d) any exemptions proposed to be made; and
- (e) any other particulars considered necessary for the information of the public.

(3) The Secretary shall, along with the proposal under sub-rule (1), publish a taxation programme specifying therein —

- (a) the date, not being less than thirty days from the publication of the notice, by which objections or suggestions in respect of the proposal may be made;
- (b) the date or dates fixed for the hearing of objections and suggestions received under clause (a);
- (c) the date by which the sub-committee appointed under sub-rule (2) of rule 4 shall submit its report to the Authority;
- (d) the date of the special meeting of the Authority in which the report of the sub-committee shall be considered; and
- (e) the date by which the final proposal shall be sent to the Federal Government for sanction.

4. Hearing of objections and suggestions in respect of the proposals.- (1) The objections and suggestions received in respect of any proposal shall be entered in a register to be maintained for the purpose.

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(2) The Authority shall appoint a sub-committee consisting of the Secretary and such other members as it may deem necessary to examine the objections and suggestions.

(3) On the date or dates fixed for the hearing of objections and suggestions, the sub-committee shall hear the same in public and shall afford all possible facilities to the persons wishing to present their cases.

(4) The sub-committee shall, on the close of the hearing of objections and suggestions, draw up and submit to the Authority, by the date specified for the purpose in the taxation programme, a detailed report which shall disclose –

- (a) the salient features of the preliminary proposals;
- (b) the date of issue of the public notice issued under sub-rule (1) of rule 3;
- (c) the last date for the receipt of objections and suggestions;
- (d) the number and nature of objections and suggestions received within the specified period;
- (e) the manner in which the objections and suggestions were heard;
- (f) the findings of the sub-committee in respect of each objection and suggestion heard by it;
- (g) the recommendations of the sub-committee with regard to the proposal (and whether such recommendations are in accordance with the model Tax Schedule); and
- (h) the financial implications involved in such recommendations.

5. Finalisation of the proposals.- (1) The Authority shall consider the report of the sub-committee and, for reasons to be recorded therein, shall –

- (a) approve the proposal with or without modifications; or
- (b) drop the proposal.

3. Presentation of bills for taxes. (1) When an amount of tax has become due, the Director, with the least practicable delay, shall cause to be presented to the person liable to payment thereof a bill for the sum claimed as due.

(2) Every such bill shall specify therein—

- (a) the period for which and the property, occupation or thing in respect of which the sum is claimed;
- (b) the liability to be incurred in the event of default; and
- (c) the time within which and the authority to whom an appeal may be preferred against such claim.

4. Notice of demand.— (1) If the sum for which any bill has been presented under rule 3 is not paid within fifteen days from the presentation thereof, the Director may cause to be served upon the defaulter a notice of demand.

(2) For every notice of demand a charge of one rupee shall be levied to cover the cost of the notice and its service and such charge shall be included in the tax to be recovered from the defaulter.

5. Arrears to be recovered as arrears of land revenue.— (1) If the defaulter does not pay within fifteen days of the service of the notice of demand the amount specified therein, it shall be recoverable as arrears of land revenue.

(2) The warrant issued for recovery under sub-rule (1) shall be signed by the competent authority.

(3) For every warrant issued under this rule, a sum of five rupees shall be charged and this amount shall be included in the cost of recovery.

6. Appeal.— (1) Any person aggrieved by an order passed by the Director under rule 5 may appeal, on the prescribed form obtainable from Habib Bank, CDA Branch, Islamabad, on payment of Five rupee to the Chairman within thirty days of the receipt of such order.

(2) The Chairman may reject the appeal or pass such order as he may deem fit.

(3) The orders of the Chairman passed on any appeal shall be final.

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FORM I

Notice of Demand

To,

Whereas, a sum of Rs. _____ is due from you on account of the charges specified in the Schedule thereunder:

And, whereas, a bill for the said amount was served on you, vide bill No. _____ dated _____

And, whereas, the amount has not been paid within the period specified in the bill referred to above;

Now, therefore, please take notice that if the aforesaid amount is not paid at the Directorate of Municipal Administration, Capital Development Authority within fifteen days of the service of this notice, or sufficient cause for non-payment is not shown within this period to the satisfaction of the Director, the amount due shall be recovered under warrant by distress and sale of your movable property or by attachment and sale of the immovable property belonging to you.

Director Municipal Administration.

Dated the _____

SCHEDULE

Here give the details about the amount due.

FORM II

Warrant for the Recovery of Tax

To,

Here insert the name, and designation of the Officer charged with execution of the warrant.

Whereas, a sum of Rs. _____ details whereof are given in the Schedule, hereunder, is due from _____

And, whereas, the said amount has not been paid on the presentation of the bill, and the service of the notice of demand under the Capital Development Authority (Recovery of Taxes) Rules, 1981.

Now, therefore, I _____ Director Municipal Administration, Capital Development Authority, in exercise of the powers conferred on me by rule 5 of the Capital Development Authority (Recovery of Taxes) Rules, 1981, hereby direct you

- (i) to distrain the movable property of _____ to the amount of _____
- (ii) to attach the immovable property of _____ to satisfy the demand of _____

In accordance with the provisions of the Capital Development Authority (Recovery of Taxes) Rules, 1981.

Director Municipal Administration

SCHEDULE

Here give the details of the amounts due.

FORM III

To,

Here insert the name and address of the person from whose possession goods and other movable property have been seized.

Whereas in pursuance of the warrant, dated _____ issued by the Director Municipal Administration, Capital Development Authority _____ I _____ was directed to distrain the movable property of _____ to satisfy the demand of the Capital Development Authority _____ for an amount of _____.

Now, therefore, please take notice that I have seized the movable property specified in the inventory hereunder, and that unless within _____ days / hours from the date/time of this notice you pay at the Directorate Municipal Administration Capital Development Authority an amount of _____ the said movable property will be sold in accordance with the provisions of the Capital Development Authority (Recovery of Taxes) Rules, 1981.

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(Here insert the name and designation of the officer charged with the execution of the warrant).

Date and time

INVENTORY

Here give the details about the goods seized,
alongwith the names of two witnesses.

FORM IV

To,

Here insert the name of the defaulter.

Whereas you have failed to satisfy the demand of the Authority
amounting to Rs. _____ and

Whereas, I _____ Director Municipal Administration
Capital Development Authority have issued a warrant under the Capital Development Authority
(Recovery of Taxes) Rules, 1981 for the attachment of your immovable property for the
satisfaction of the aforesaid demand.

Now, therefore, in pursuance of the provision of rule, 8(3) of the Capital Development
Authority (Recovery of Taxes) Rules, 1981 it is hereby ordered that you the said _____
be and you are hereby prohibited and restrained until further orders, from transferring or charging
the property specified in the Schedule hereto annexed, by sale, gift, exchange, mortgage or
otherwise, and that all persons be, and they are hereby prohibited from receiving the same by
purchase, gift, exchange, mortgage, or otherwise.

Given under my hand this _____ day of _____.

Director Municipal Administration.

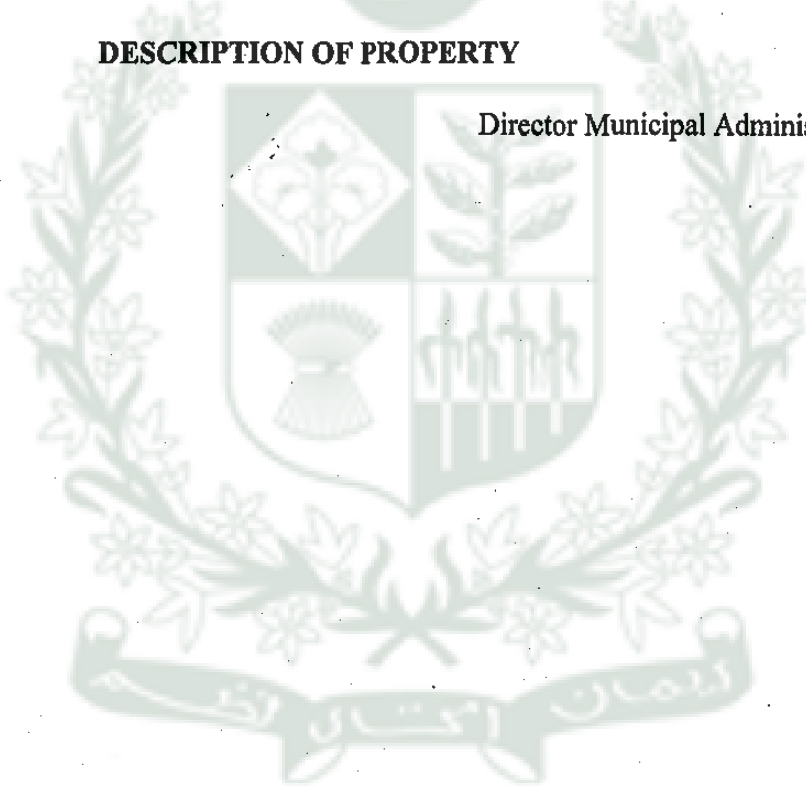
Schedule of Property**FORM V****Certificate of the Sale of Immovable Property**

This is to certify that _____ has been declared the purchaser of the property mentioned below at a sale of public auction held on _____ and accounted by _____ for the realization of Rs. _____ on account of _____ that the said sale has become absolute under the provisions of the Capital Development Authority (Recovery of Taxes) Rules, 1981.

Given under my hand this day _____ of _____

DESCRIPTION OF PROPERTY

Director Municipal Administration



Ministry of Law & Justice