



GOVERNMENT OF THE PUNJAB
EXCISE, TAXATION & NARCOTICS
CONTROL DEPARTMENT

Dated Lahore, the 23rd January, 2025

NOTIFICATION

No No.SOTAX(ET&NC)3-13/2023.- In exercise of the powers conferred under section 23 of the Punjab Urban Immovable Property Tax Act, 1958 (*V of 1958*), Governor of the Punjab is pleased to make the following amendments in the West Pakistan Urban Immovable Property Tax Rules, 1958, with effect from 01.01.2025:

AMENDMENTS

In the West Pakistan Urban Immovable Property Tax Rules, 1958:

1. In the recital para, for the words "West Pakistan", occurring for the first time, the word "Punjab" shall be substituted.
2. In rule 1:
 - (a) in sub-rule (1), for the words "West Pakistan", the word "Punjab" shall be substituted; and
 - (b) sub-rule (1-A) shall be omitted.
3. In rule 2:
 - (a) in clause (i), for the words "West Pakistan", the word "Punjab" shall be substituted;
 - (b) after clause (i), the following shall be inserted:
 - (i-a) "assessing authority" means the Excise and Taxation Officer;
 - (i-aa) "covered area" means total area measured at each floor of any building or structure including the thickness of the outer walls;
 - (i-aaa) "Department" means Excise, Taxation and Narcotics Control Department, Government of the Punjab;";
 - (c) after clause (iii), the following shall be inserted:
 - (iii-a) "land area" means the area as measured by:
 - (a) multiplying length of the building and land with the breadth for rectangular shapes; or
 - (b) multiplying side of the building and land with side for square shapes; or
 - (c) dividing irregular shapes in small rectangular and square shapes, as far as possible, and sum of area of all those divided units;"; and
 - (d) at clause (iv), at the end, the word "and" shall be omitted and thereafter, the following shall be inserted:
 - (iv-a) "Schedule" means the schedule appended to these rules;
 - (iv-aa) "self-assessment" means the declaration of property details by the owner including but not limited to ownership, land area, covered area, usage, occupancy and construction for the purposes of tax calculations; and".
4. In rule 3:

- (a) in sub-rule (1), the word "District" shall be omitted; and
 - (b) in sub-rule (2), in clause (b), in sub-clause (ii), for the word "annual", the word "taxable" shall be substituted.
5. In rule 4, for the word "prepare", the word "generate" shall be substituted.
6. For rules 6, 7 and 8, the following shall be substituted:

6. Self-assessment.- (1) The owner of land and building, within fifteen days on and from the 1st day of January 2025 or date of occupation or completion of construction, as the case may be, shall upload self-assessment in the manner as set out in the Form P.T.2 on web-portal developed by the Department to calculate the tax.

(2) The owner shall, within fifteen days, be responsible for revision of the self-assessment in the manner as set out in the Form P.T.2, in case of:

- (a) transfer of ownership; or
- (b) any alteration in the property; or
- (c) demolition or destruction of the property or any portion thereof.

(3) On completion of the self-assessment:

- (a) the property tax demand shall be recorded in a register on the Form P.T.3; and
- (b) a notice of demand in the Form P.T.4 and a bill in the Form P.T.5 for on-line payment by the owner shall be generated on web-portal.

7. Preparation of a valuation list.- (1) The assessing authority shall prepare a valuation list for every rating area on the basis of valuation list already notified and self-assessment as mentioned in rule 6.

(2) The assessing authority, for preparation of a valuation list, may:

- (a) divide the rating area, if necessary, into sub-divisions or *mohallas*;
- (b) number of each unit or property situated within the rating area, with reference to the sub-division or *mohallas* and street, if any in which it is situated and mark the number allotted to each unit of property on some conspicuous part of the property; and
- (c) ascertain the name of the owner and occupier of the property and note the same in the register in the Form P.T.1.

Explanation: If the property be owned by more persons than one in defined or determinable shares, the names of all of them shall be entered as owners with the shares owned by each.

8. Amendment of valuation list and objections thereto.- (1) The assessing authority shall update the valuation list for any subsequent change in valuation table or in property from the first day of coming month of such change.

(2) If land and building has been found not assessed, the assessing authority shall issue directions to the owner through notice in the Form P.T.6. In case of failure to comply with the notice, the assessing authority shall assess the property as per law on his own.

(3) The assessing authority shall assess the unregistered properties and properties without ownership record in the manner as set out in the Schedule. Such properties shall contain details of property number, tax amount and the name shall be written as occupier of property.

(4) In case any variation is found in the self-assessment, the assessing authority shall correct the same.

(5) Before making any correction in the valuation list, the assessing authority shall issue a notice in the Form P.T.6 to the owner for filing of any objection and the owner may prefer an objection before the assessing authority within fourteen days of the receipt of the notice.

(6) The assessing authority shall hear the owner and other persons concerned in the case and record such oral or documentary evidence as deemed necessary.

(7) When an objection has been disposed of, the order passed thereon shall be communicated to all the concerned and property tax record shall be amended, if required."

7. Rules 9, 10, 11 and 12 shall be omitted.

8. In rule 13:

(a) for sub-rule (1), the following shall be substituted:

"(1) An appeal under subsection (1) of section 10 of the Act shall be preferred on web-portal of the Department subject to payment of fee of five hundred rupees."; and

(b) for sub-rules (3) and (4), the following shall be substituted:

"(3) An application for revision under subsection (2) of section 10 shall be preferred on web-portal of the Department along with certified copy of the order sought to be revised subject to payment of fee of five hundred rupees.

(4) The result for the appeal or revision, as the case may be, shall forthwith be communicated to the appellant and assessing authority. The assessing authority shall attach the papers to the record of the case and make necessary entries in the register to be kept in the Form P.T.3."

9. Rule 14 shall be omitted.

10. In rule 15:

(a) in sub-rule (1), for the expression "P.T.8", the expression "P.T.3" shall be substituted;

(b) in sub-rule (2), for the expression "P.T.9", the expression "P.T.4" shall be substituted;

(c) in sub-rule (3):

(i) for the word "thirty", occurring for the first time, the word "fifteen" shall be substituted; and

(ii) for the word "thirty", occurring for the second time, the word "seven" shall be substituted;

(d) for sub-rule (4), the following shall be substituted:

"(4) Each demand notice shall be accompanied by a bill in the Form P.T.5"; and

(e) in sub-rule (5), for the expression "P.T.10", the expression "P.T.5" shall be substituted.

11. In rule 16:

(a) for sub-rule (1), the following shall be substituted:

"(1) Before imposing a penalty under sub-section (4) of Section 6-A and sub-section (1) of Section 15 of the Act, the assessing authority shall issue a notice to the assessee in the Form P.T.7 and shall give him an opportunity of showing cause against such imposition."; and

(b) for sub-rule (3), the following shall be substituted:

“(3) After a penalty has been imposed, a demand notice in Form P.T.8 accompanied by a bill in the Form P.T.5 shall be served on the assessee. The penalty shall be payable in lump sum.”.

12. In rule 17, for the expression “P.T.14”, the expression “P.T.9” shall be substituted.

13. Rule 18 shall be omitted.

14. In rule 19, for the expression “P.T.16”, the expression “P.T.10” shall be substituted.

15. Rules 20 and 23 shall be omitted.

16. In rule 24:

(a) in sub-rule (2), for the words “District Excise and Taxation Officer”, the words “Director Excise and Taxation” shall be substituted;

(b) in sub-rule (3), for the expression “P.T.17”, the expression “P.T.11” shall be substituted;

(c) in sub-rule (4), for the words “District Excise and Taxation Officer”, the words “assessing authority” shall be substituted;

(d) for sub-rule (5), the following shall be substituted:

“(5) On cancellation of a certificate under sub-rule (4), the exemption allowed under sub-section (1) shall cease to be operative and the property exempted in consequence thereof shall be liable to assessment of tax as no certificate had been issued.”; and

(e) for sub-rule (6), the following shall be substituted:

“(6) Every assessing authority shall maintain a register of certificates in Form P.T.12 and in case a certificate is lost, duplicate shall be issued on payment of a fee of one hundred rupees.”.

17. In rule 25, the expression “District Officer” shall be omitted.

18. In rule 26, in sub-rule (1), in clause (c), after the words “by post”, the words “or electronically” shall be inserted.

19. Rules 27 and 28 shall be omitted.

20. In rule 29, for the expression “P.T.20”, the expression “P.T.13” shall be substituted.

21. After rule 30 and before the existing Forms, the following shall be inserted:

Schedule of Special Properties and Special Assessment Procedures

Sr. No.	Type of Property	Multiplication factor	
1	Factories/ Industrial units including cottage units and attached warehouses	0.75X	
2	Hotels		
	(i) Star hotels	3X	
	(ii) Other Hotels/Motels/Guest Houses & Such other furnished properties.	2X	
3	Hostels	1.5X	
4	Hospitals	1.5X	
5	For plazas and multi storey buildings (buildings with at least four storey or more including basement/s; even owned by different owners)	4 th storey & 2 nd Basement	0.9X
		5 th storey	0.85%

		& 3 rd Basement	
		6 th storey & 4 th Basement	0.80X
		7 th storey & 5 th Basement	0.75X
		Each storey & Basement over/above this	0.70X
6	Customized Parking Plazas/Parking Lots	0.5X	
7	Old residential Buildings (i) Constructed before 20 years or more	0.9X	
	(ii) Constructed before 30 years or more	0.8X	
8	Agriculture Lands, Orchards, Nurseries	0X	
9	Transmission/ Communication Towers	3X	
10	Stadiums, sports complexes and such like sports sites including swimming pools (other than those being part of any residential or commercial properties) Race Courses/ Venues or any other games or sports arenas/sites	0.5X	

Explanations:

For the purposes of clarity and uniformity in valuation/assessment, it is clarified that:

- (i) Properties used for any purpose other than tabulated above, multiplication factor shall deemed to be 1X of taxable value.
- (ii) Wherever, taxable value (land value, structure value or both) is not available in valuation table the value of nearest possible land or building or both from table shall be used to calculate taxable value.
- (iii) Wherever, taxable value (land value, structure value or both) of concerned category of property, i.e. residential or commercial is not available in valuation table the highest value of land or building or both available there shall be used to calculate taxable value.
- (iv) Rate shall be applied to land or building, as far as possible, provided in valuation table for its location irrespective of usage of land or building.
- (v) For the purposes of calculation of taxable value of plazas/multi-storey buildings at serial 05 of above table, value of land area shall be added for each floor separately.

- (vi) Properties paying tax in accordance with table-II of Schedule appended with the Act, if subsequently are reported to be self-used properties, shall be assigned hypothetical payable tax on 30-12-2024 as per current usage for calculation of property tax.
- (vii) New constructed properties after first day of January, 2025 shall be assessed as per valuation table provided in the Act.

22. For existing Forms P.T.1, to P.T.20, the following shall be substituted:

FORM P. T. 2
FORM FOR SELF-ASSESSMENT
[See Rule 6 (2)]

1	Existing PIN (if applicable)	
2	Name of Owner/s	
3	CNIC of Owner/s	
4	E-mail	
5	Postal Address	
6	Share in property (if applicable)	
7	Usage of the property (Residential / Commercial / Industrial / Others)	
8	Total Land Area of Property	
9	Floor wise Covered Area	
10	Self-use or Rented	
11	Year of Completion (with proof like P.T.1, Completion Certificate issued by competent authority, Electricity Connection)	
12	Pictures of Property	

I, ----- s/o, d/o, w/o, wd/o-----,
hereby declare that particulars submitted above are true and correct in all aspects. I also understand and agree that in case of variation I shall be liable to pay any evaded/avoided tax amount along with penalty equal to that amount.

Form P.T. 4
NOTICE OF DEMAND
[See Rule 15 (2)]

To

1. Take notice that for the assessment year-----, a sum of Rs. ----- has been determined to be payable by you as property tax in respect of the Property Number -----.
2. You are requested to pay a sum of Rs. -----being the amount due on or before -----. A bill in Form P.T. 5 is enclosed for the purpose.
3. If you do not pay the amount on or before the date specified above, you will be liable under Section 15(1) of the Act, a penalty not exceeding the amount of the tax.

Assessing Authority
-----Rating Area

Dated at.....theday of..... 20.....

Note: this is a computer generated document and verifiable through digital code electronically, hence needs no signature.

FORM P.T.5
BILL

آن لائن ادائیگی - سہولت بھی - بچت بھی



EXCISE, TAXATION & NARCOTICS CONTROL DEPARTMENT

GOVERNMENT OF THE PUNJAB

FORM P.T-10: Current Year



PSID#:

Circle:

(Assessee's Copy)

Rating Area	Locality	Year	Issue Date	Due Date		
Property No			Demand No			
PIN						
Owner Name	Parentage	Address				
Land Area	Covered Area	DC Value for Land Area	DC Value for Covered Area	Total DC Value	Rate of Tax Applicable	Tax due for FY....

Amount & Bank Receipt No/Date	Sd/- Name & Seal of Treasury Officer with amount of Tax received	Treasury Receipt No & Date	Head of Account
			B01301 Property Tax

FORM P.T.6
NOTICE TO FILE SELF-ASSESSMENT AND OBJECTION TO AMEND VALUATION LIST
[See Rule 8]

To

(i) You have not filed self-assessment as required by the law in respect of property number-----; or

(ii) misreported following particulars to evade tax due in respect of property unit number-----;

Description of misreporting: -----

You are hereby afforded an opportunity to appear personally or through a duly appointed agent before me at my office onto file objections, if any for, (i) non-submission of self-assessment or (ii) mis-reporting details of the property.

If you do not appear as directed above, the case will be decided in your absence.

Office of the Assessing Authority,
-----Rating Area

Dated at.....theday of..... 20.....

FORM P.T. 7
SHOW-CAUSE NOTICE TO IMPOSE PENALTY
[See Rule 16(1)]

To

.....
.....
.....

Whereas, (i) you have not paid tax due in respect of property unit number-----
-----; or (ii) misreported following particulars to evade tax due in respect of property
unit number-----;

Description of misreporting: -----

You are hereby informed that unless you appear personally or through a duly
appointed agent before me at my office onto show-cause as
to why penalty may not be imposed on you for, (i) non-payment of the tax, (ii)
misreporting details of the property.

Assessing Authority

-----Rating Area

Dated at.....theday of..... 20.....

FORM P.T. 8
DEMAND NOTICE TO PAY PENALTY
[See Rule 16(3)]

No.....

To

.....
.....
.....

1. Whereas I am satisfied that you have willfully failed to (i) pay the Tax assessed on you, (ii) report correct and true particulars, in connection with the under mentioned property for the assessment year.....
2. I therefore, impose on you as provided under the Punjab Urban Immovable Property Tax Act, 1958 a penalty amounting to Rs.....which you are required to pay along with the amount of the unpaid tax on or before A bill in Form P.T.5 is enclosed for the purpose.
3. Further take notice that if the sum due from you on account of the tax and penalty is not paid within the prescribed period, it shall be recoverable from you as it is an arrears of Land Revenue.

Assessing Authority
Rating Area-----

Dated.....

Note: this is a computer generated document and verifiable through digital code and electronically, hence needs no signature.

FORM P.T. 9
NOTICE OF TENANT'S LIABILITY TO PAY TAX
[See Rule 17]

To

.....
.....

1. Whereas a sum of Rs..... due from..... son of.....resident of..... Tehsil District.....Property Tax in respect of the under mentioned property for the assessment yearis in arrears and whereas you are liable as tenant to pay rent to the said for this property, you are hereby required under Section 14 of the Punjab Urban Immovable Property Tax Act 1958, to make all future payments of the entire rent (whether the same has accrued or not) direct to the undersigned, until the said arrears are cleared.

2. You are required to intimate to the undersigned, within 15 days of the receipt of this notice, the amount of rent payable by you and the date on which it falls due, so that a Bill in Form P.T. 5 may be sent to enable you to make payment of the amount due.

3. If you do not pay to the undersigned the periodical rent or necessary portion thereof within thirty days of its falling due in compliance with this notice you will be liable under Section-15(1) of the Act to a penalty which may amount to the tax due and the tax and penalty which may be recovered from you by attachment and sale of your movable/immovable property as an arrears of Land Revenue.

Assessing Authority

-----Rating Area

Dated at.....theday of..... 20.....

Description of the Property

1. Rating Area.....
2. Sub-division or Mohallah and Street.....
3. No. of the property.....
4. Nature of the property.....
5. Any other particulars that may in the opinion of the authority issuing the notice may be necessary.

FORM P.T. 10
Recovery of Tax as Arrears of Land Revenue

[See Rule 19]

No.....

This is to certify that the sum of Rs..... is due from..... on of..... caste..... residence of tehsil district..... as arrears of property tax or penalty. As required by Section 16(2) of the Urban Immovable Property Tax Act, 1958, it is required that the amount may be recovered as arrears of land revenue:-

Details:-

Tax Rs.....

Penalty Rs.....

Assessing Authority
Rating Area-----

FORM P.T. 11
CERTIFICATE OF CHARITABLE INSTITUTION.
[See Rule 24 (3)]

Certified that the institution, the particular of which are noted below, in a charitable Institution within the meaning of clause (f) of section 4 of the West Pakistan Urban Immovable Property Tax Act, 1958.

Dated at.....

Particulars of the Institution.
(Sd.) Collector of

Note:- The attention of the authority issuing the certificate is invited to provisos (i) and (ii) of clause (f) of Section 4 of the Act.

RENEWAL OF CERTIFICATE

No. of Renewal	Year for which renewed	Signature of the renewing Authority	Remarks
1	2	3	4

FORM P.T. 12
[See Rule 24 (6)]

1	Serial No.
2	Name of the Institution
3	Head Office of the Institution
4	No. of the Certificate
5	Date on Which Certificate Issued
6	Date of Renewal
7	Year for which Renewed
8	Date on which Cancelled
9	Remarks
10	No. of Renewal
11	Year for which Renewed
12	Signature of Renewing Authority
13	Remarks

FORM P.T. 13
WARRANT FOR DISTRESS AND SALE OF MOVABLE PROPERTY,
ATTACHMENT AND SALE OF IMMOVABLE PROPERTY
[See Rule 29]

To
.....
.....

Whereas.....was served with a notice of demand under the Punjab Urban Immovable Property Tax Act 1958, and whereas he has not paid the sum of Rs.....as property tax and Rs.....as penalty 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 saidpay to you the said amount 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 theday ofwith 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 (Director Excise & Taxation), thisday of

**Collector/Director Excise and
Taxation
Division/Region-----**

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

NO. & DATE EVEN.

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

1. The Principal Secretary to the Governor of the Punjab.
2. The Principal Secretary to the Chief Minister, Punjab.

3. All Administrative Secretaries to Government of the Punjab.
4. The Secretary, Provincial Assembly of the Punjab.
5. The Registrar, Lahore High Court, Lahore.
6. The Accountant General, Punjab, Lahore.
7. All the Commissioners of the Divisions in Punjab.
8. The Director General, Excise & Taxation, Punjab.
9. The Additional Secretary (General)/Staff Officer to Chief Secretary Punjab.
10. The Additional Director General, Excise & Taxation, Punjab.
11. The Additional Secretary (Legislation), Provincial Assembly of the Punjab.
12. The Director General, Public Relation, Punjab.
13. All Deputy Commissioners in the Punjab.
14. The Director Law, Law & PA Department.
15. All Directors, Excise & Taxation, in the Punjab.
16. The Chief Executive Officer, The Urban Unit, Lahore.
17. All District Accounts Officers in the Punjab.
18. All Deputy Secretaries, ET&NC Department, Punjab.
19. All Excise & Taxation Officers in the Punjab.
20. All Section Officers, ET&NC 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, Punjab.
24. PA to Additional Secretary, Excise, Taxation & Narcotics Control, Punjab.



(SYED AADIL IFTIKHAR)
DEPUTY SECRETARY (P&R)