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GOVERNMENT OF THE PUNJAB
LAW AND PARLIAMENTARY AFFAIRS DEPARTMENT

NOTIFICATION
(06 of 2026)

27 JANUARY 2026

Notification No. SOR(LG)38-13/2015, dated 23.01.2026 issued by the Local Government and Community Development Department, is hereby published in the Punjab Gazette (Extraordinary) for general information:

**"GOVERNMENT OF THE PUNJAB
LOCAL GOVERNMENT AND COMMUNITY
DEVELOPMENT DEPARTMENT**

Dated Lahore, the 23rd January, 2026

NOTIFICATION

No. SOR(LG)38-13/2015.- In exercise of the powers conferred under section 189 of the Punjab Local Government Act 2025 (LXXX of 2025), Governor of the Punjab is pleased to make the following amendment in the Punjab Local Governments (Tax on Transfer of Immovable Property) Rules 2016, with immediate effect:

AMENDMENT

In the Punjab Local Governments (Tax on Transfer of Immovable Property) Rules 2016, in rule 9:

- (a) in recital clause shall be substituted with the following:
"The tax shall not be levied on the transfer or mutation of immovable property, as the case may be, if it is made:"
- (b) In clause (c), at the end, the word "or" shall be omitted;
- (c) In clause (d), at the end, for the "full stop", the expression ":", shall be substituted and thereafter, the following shall be inserted:
 - "(e) in favour of a Development Authority for land reserved for roads, streets, parks, open spaces, playgrounds, graveyards, waste management and public utility sites or buildings in an approved housing scheme by the sponsor or owner of such scheme, in accordance with the first approved layout plan or an amended or revised layout plan and includes re-transfer or re-mutation by the Development Authority in the name of the sponsor or owner of such scheme consequent upon withdrawal, surrender, cancellation or cessation of approval of a private housing scheme under any law for the time being in force;
 - (f) In pursuance of a merger or amalgamation of a cooperative housing society under section 15 or 15-A of the Co-operative Societies Act, 1925 (VII of 1925), undertaken at any point of time, with another cooperative housing society, a development or housing authority including a Defence Housing Authority or a company engaged in development of housing schemes; provided that no separate instrument of sale is executed and no monetary sale consideration is paid between the parties; or
 - (g) In pursuance of merger sanctioned under section 202 of the Companies Act, 2017 (XIX of 2017) where no separate instrument of sale is executed and no monetary sale consideration is paid between the companies."

SECRETARY

GOVERNMENT OF THE PUNJAB
LOCAL GOVERNMENT AND COMMUNITY
DEVELOPMENT DEPARTMENT"

(MUHAMMAD ASIF BALAL LODHI)

SECRETARY

Government of the Punjab
Law and Parliamentary Affairs Department