

THE PUNJAB LOCAL RATE (ASSESSMENT AND COLLECTION) RULES, 2001

[20th September, 2001]

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TEXT

THE PUNJAB LOCAL RATE (ASSESSMENT AND COLLECTION) RULES, 2001
[SOV(LG)5-19/2001]

[20th September, 2001]

1. Short title and commencement. – (1) These rules may be called the Punjab Local Rate (Assessment and Collection) Rules, 2001.

(2) These rules come into force at once.

(3) The expressions appearing in these rules shall have the same meanings as are assigned to them under the Land Revenue Act, 1967 (XVII of 1967).

2. Levy of tax. – A District Government / City Government may levy local rate on lands assessable to land revenue as provided in Para-I of the Second Schedule of the Punjab Local Government Ordinance, 2001.

3. Assessment of Local Rate. – (1) In each revenue estate a list of assesses liable to pay local rate shall be prepared at the time of Rabi and Kharif season every year and shall be maintained by the halqa patwari in the same manner and from as that of dhal bachh for land revenue.

(2) The list prepared under sub-rule (1) shall be checked by the Kanuago and Revenue Officer in the same manner as the dhal bachh.

(3) A copy of the list finalized under sub-rule (1) shall be supplied forthwith by the Revenue Officer to the land revenue.

4. Collection of local rate. – (1) The collection of local rate shall be made in the same manner as that of the land revenue.

(2) The proceeds of the local rate shall be credited by the Revenue Officer to the local fund of the District Government/City District Government concerned and a statement showing particulars of the collection made and credited to the local fund shall be supplied by him to the District Government/City District Government concerned immediately alongwith the receipts of the treasury acknowledging the deposits.