



North-West Frontier Province

Published by Authority

PESHAWAR, SATURDAY, 29TH JANUARY, 2005.

PROVINCIAL ASSEMBLY SECRETARIAT,
NORTH-WEST FRONTIER PROVINCE

NOTIFICATION

29th January, 2005.

No. PA/NWFP/Legis:1/2005/1822.—The North-West Frontier Province Urban Immovable Property Tax (Amendment) Bill, 2005 having been passed by the Provincial Assembly of North-West Frontier Province on the 18th January, 2005 and assented to by the Governor of the North-West Frontier Province on 19th January, 2005 is hereby published as an Act of the Provincial Legislature of the North-West Frontier Province.

THE NORTH-WEST FRONTIER PROVINCE
URBAN IMMOVABLE PROPERTY TAX (AMENDMENT) ACT, 2005.

(N.-W.F.P. ACT NO. V OF 2005)

(First published after having received the assent of the Governor of the North-West Frontier Province in the Gazette of the N.-W.F.P. (Extraordinary).

Dated the 29th January, 2005.)

AN
ACT

*further to amend the West Pakistan Urban Immovable
Property Tax Act, 1958.*

Preamble.—WHEREAS it is expedient further to amend the West Pakistan Urban Immovable Property Tax Act, 1958 (W.P. Act No. V of 1958), in the manner hereinafter appearing:

It is hereby enacted as follows:

1. Short title and commencement.—(1) This Act may be called the North-West Frontier Province Urban Immovable Property Tax (Amendment) Act, 2005.

(2) It shall come into force at once and shall be deemed to have taken effect on the first day of July, 2004.

2. Amendment of section 4 of W.P. Act No. V of 1958.—In the West Pakistan Urban Immovable Property Tax Act, 1958 (W.P. Act No. V of 1958), in section 4, for clause (c), the following shall be substituted, namely:

“(c) residential buildings, the area whereof does not exceed five marlas and the building is occupied by the owner himself:

Provided that the owner does not own any other residential building at the same rating area for which the owner shall submit an affidavit to this effect:

Provided further that if the owner fraudulently avails the concession under this clause, he shall be liable to pay a penalty amounting to five times of the tax so evaded in addition to the tax payable.”

3. Repeal.—The North-West Frontier Province Urban Immovable Property Tax (Amendment) Ordinance, 2004 (N.-W.F.P. Ordinance No. IV of 2004) is hereby repealed.

BY ORDER OF MR. SPEAKER,
PROVINCIAL ASSEMBLY OF
NORTH-WEST FRONTIER PROVINCE.

NAZIR AHMAD,
Secretary,
Provincial Assembly of N.W.F.P.