

## **SERVICES:**

### Motor Vehicle Registrations

#### A) LOCALLY MANUFACTURED VEHICLES

##### Original Purchaser of the Unregistered Vehicle

- In case of registration in the name of original purchaser
- Application for registration of vehicle - Form-F
- Copy of National Identity Card of Owner (In case of individual)
- Original Sales Certificate of Vehicle
- Original Sales Invoice of Vehicle
- Payment of registration fee, number plate fee and other leviable taxes

##### Original Purchaser Disposes Off the Unregistered Vehicle

- Application for Registration of Vehicle Form F
- Copy of National Identity Card of Owner (in case of individuals)
- Original Sales Certificate of Vehicle
- Original Sales Invoice of Vehicle
- Payment of registration fee, number plate fee and other leviable taxes
- T.O. (Transfer Order) Form
- Documents showing sale of vehicle by original purchaser
- Copy of National Identity Card of original purchaser (In case of individual).

#### B) IMPORTED VEHICLES

##### Registration in the Name of Importer

- Application for Registration of Vehicle in Form-F
- Copy of National Identity Card of Owner (in case of individual)
- Copy of Import Permission issued by Customs Authorities
- Duplicate copy of GD in original showing payment of all taxes/duties
- Copy of Invoice (In case of direct purchase from manufacturer)
- Copy of Bill of Lading
- Payment of registration fee, number plate fee and other leviable taxes

##### Importer Disposes off Unregistered Vehicle

- Application for Registration of Vehicle in Form-F
- Copy of National Identity Card of Owner (In case of individual)
- T.O (Transfer Order) Form. Document showing sale of vehicle by Importer
- Copy of National Identity Card of Seller (In case of individual)
- Copy of Import Permission issued by Customs Authorities
- Duplicate copy of GD in original showing payment of all taxes/duties
- Copy of Invoice (In case of direct purchase from manufacturer)
- Copy of Bill of Lading
- Payment of registration fee, number plate fee and other leviable taxes

## PROPERTY TAX

### Apply for PT-1 Record

- Application from a registered owner of property in plain paper court fee duly affixed
- Copy of CNIC of the applicant
- Proof of payment of Property Tax up-to-date

### Time and Mode

- The Property Tax may be deposited on or before the 30th day of September with 5% rebate of tax for the current financial year
- Time allowed for payment is 30 days from the date of serving of Demand Notice accompanied with the Challan Form
- The tax is deposited into the Treasury or State Bank or in the specified branches of National Bank of Pakistan

### Rebate and Surcharge

- A rebate equal to 5 % of the amount of annual tax for financial year is allowed if the amount of annual tax paid in lumpsum on or before the 30th September of the financial year
- A late payment surcharge at the rate of one per cent of the gross payable tax shall stand imposed on the first day of every month of delay if the tax payable for any year is not paid by 30th day of September of the said year

### Property Tax Notice (PT-10)

It is a challan upon which name of assesses his property number amount of tax for current financial year arrears (if any) and last date of payment is mentioned. Upon receipt of this challan the assessee should deposit tax before last date mentioned in any branch of National Bank of Pakistan or State Bank of Pakistan where provincial receipts are received. Challan consists of three portions. The duplicate portion of this challan is sent to the E&T department through treasury where amount deposited is entered in the concerned registered.

## EXCISE DUTY

The Excise Fee is administered under the Punjab Excise Act 1914 and the Prohibition (Enforcement of Hadd) Ordinance 1979. The Excise Fee/Duty is levied on various excisable articles including liquor medicinal opium powder liquor vends etc

### Liquor Permits

Only two below mentioned categories of persons can consume liquor in Pakistan:

- Non-Muslim Citizens of Pakistan
- Non- Muslim Foreigners & Non-Muslim Tourists

### Procedure to Obtain Permit

#### Foreigners or Tourists

Non-muslim foreigners and non-muslims Tourists can obtain liquor permits from the Excise and Taxation Officer/Prohibition Officer of the district after visiting the following vend shops at prescribed times after submitting documents at the front offices of the hotels.

#### Required Documents

1. Application Form duly filled in
2. Permit Fee at the rate of PKR. 50/- per calendar month or part thereof
3. Copy of Valid Passport

#### Citizens Of Pakistan

Non-Muslim Citizens of Pakistan can obtain liquor permit in form PR-I from the Excise & Taxation Offices situated in all the districts of Punjab after submitting the documents.

#### Required Documents

1. Application Form duly filled in
2. Permit Fee at the rate of PKR.50/- per calendar month or part thereof
3. Copy of National Identity Card
4. Certificate from the Religious Heads

#### PROFESSIONAL TAX

The Professional Tax is administered under the provisions of The Punjab Finance Act 1977 and the Punjab Professions and Trade Tax Rules 1977. This tax is levied and collected on/from the persons or class of persons engaged in a profession, trade, calling or employment in the Province of the Punjab and it shall come into force on and from the first day of July under section 1 (3) of the Punjab Finance Act, 1977. Assessment Criteria of all the heads of Professional Tax are assessed under the following criteria:

- Factories as defined under the Factories Act, 1932
- Commercial Establishments
- Importers and Exporters
- Government Contractors
- Government Builders
- Government Property Developers
- Property Dealers
- Motor Car Dealers
- Motor Cycle Dealer
- Doctors
- Hakeems or Ayuervedics
- Auditing Firms
- Engineers
- Lawyers
- Money Changers
- Recruiting Agents
- Carriage of Goods and Passengers
- Health Clubs

## TAX ON LUXURY HOUSES

Luxury house Tax has been imposed by the Government of the Punjab vide Finance Act, 2014 on residential houses situated in the notified rating areas under the Punjab Urban Immovable Property Tax Act, 1958 and Cantonment areas defined under the Cantonment Act, 1924. The luxury house tax shall be charged in addition to the property tax being charged from owners/occupiers of residential houses having specifications given in the table and the liability to pay this tax rests with the owner or occupier jointly and severally.

The tax has to be paid only one time in lump sum on or before September 30th 2014 or in four equal quarterly installments with first installment on or before September 30th, 2014 and the subsequent equal installments being payable on or before the last day of quarter concerned. However, in case of lump sum payment, the rebate of 10% of the tax liability is admissible if the tax is paid before the September 30th 2014 and a surcharge of 1% per month of the amount of tax due will be charged if the tax is paid after the due dates mentioned above.

If a person has paid lump sum luxury house tax under the Punjab Finance Act, 2013 wholly or partially, he may claim adjustment of an equivalent amount from the tax to be paid under the Punjab Finance Act 2014. The residential house with completion of construction before 01-01-2001, or an existing residential house owned by a person on the basis of opening of the inheritance before 1.7.2014, or a residential house or part of it owned by a widow by way of inheritance and being used for her permanent residence will be exempted from this tax provided that if a widow owns more than one residential house liable to tax, she will be entitled to exemption only in respect of one residential house.