# GOVERNMENT OF PAKISTAN MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS (Law Division)



## A COLLECTION OF THE

#### CENTRAL ACTS AND ORDINANCES

FOR THE YEAR 1967

## GOVERNMENT OF PAKISTAN MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS (Law Division)



A COLLECTION OF THE

### CENTRAL ACTS AND ORDINANCES

FOR THE YEAR 1967

## SHORT TITLES OF THE CENTRAL ACTS AND ORDINANCES FOR THE YEAR 1967.

#### Acts

- The Legal Practitioners and Bar Councils (Amendment) Act, 1966.
- II. The Electoral College (Amendment) Act, 1967.
- III. The Import of Goods (Price Equalization Surcharge) Act, 1967.
- IV. The Basic Democracies (Cantonments) (Amendment) Act, 1967.
- V. The Weights and Measures (Metric System) Act, 1967.
- VI. The Pakistan Air Force (Amendment) Act, 1967.
- VII. The Mines (Amendment) Act, 1967.
- VIII. The Excise Duty on Minerals (Labour Welfare) Act, 1967.
  - IX. The Medical Council (Amendment) Act, 1967.
  - X. The Agricultural Development Bank (Amendment) Act, 1967.
- XI. The Pharmacy Act, 1967.
- XII. The Finance Act, 1967.
- XIII. The Pakistan Insurance Corporation (Amendment) Act, 1967.
- XIV. The University of Islamabad Act, 1967.
- XV. The Official Secrets (Amendment) Act, 1967.
- XVI. The Listed Posts (Substantive Appointments) Act, 1967.
- XVII. The Electoral College (Second Amendment) Act, 1967.
- XVIII. The Constitution (Eighth Amendment) Act, 1967.

#### Ordinances

- I. \*The Natural Gas (Development Surcharge) Ordinance, 1967.
- II. The Defence of Pakistan (Amendment) Ordinance, 1967.
- III. \*The Defence Services Laws Amendment Ordinance, 1967.
- IV. \*The Defence Services Laws (Second Amendment) Ordinance, 1967.

<sup>\*</sup>Ordinances No. I, III and IV were approved by the National Assembly without amendment, see Gazette of Pakistan, 1967, Extraordinary, pages 263—265 and Extraordinary (Dacca), pages 39—42.

#### CORRIGENDA

[to the Legal Practitioners and Bar Councils (Amendment) Act, 1966 (I of 1967)]

```
Page 289: In line 17, for "Surpeme" read "Supreme".

" 291: In line 29, for "clasue" read "clause".

" 292: In line 16, for "' by" read ", by".
```



## EXTRAORDINARY PUBLISHED BY AUTHORITY

#### DACCA, SATURDAY, JANUARY 7, 1967

#### NATIONAL ASSEMBLY OF PAKISTAN

Dacca, the 7th January, 1967

The following Act of the National Assembly received the assent of the President on the 4th January, 1967, and is hereby published for general information:—

#### ACT No. I of 1967

An Act to amend Legal Practitioners and Bar Councils Act, 1965

WHEREAS it is expedient to amend the Legal Practitioners and Bar Councils Act, 1965 (III of 1965), for the purposes hereinafter appearing;

AND WHEREAS the national interest of Pakistan in relation to the achievement of uniformity within the meaning of clause (2) of Article 131 of the Constitution requires Central legislation in the matter;

It is hereby enacted as follows:-

- 1. Short title and commencement.—(1) This Act may be called the Legal Practitioners and Bar Councils (Amendment) Act, 1966.
  - (2) It shall come into force at once.
- 2. Amendment of section 4, Act III of 1965.—In the Legal Practitioners and Bar Councils Act, 1965 (III of 1965), hereinafter referred to as the said Act, in section 4, for the words "Bar Council shall stand automatically dissolved" the words "members of the Bar Council shall cease to hold office" shall be substituted.
- 3. Amendment of section 5, Act III of 1965.—In the said Act, in section 5, in sub-section (1), in clause (c), after the word "advocates", the words "on the Provincial roll" shall be inserted.

(287)

Price: Ps. 19

[305 Ex. Gaz.]

- 4. Amendment of section 11, Act III of 1965.—In the said Act, in section 11, in sub-section (1), in clause (b), the words "who shall be the chairman of the committee" shall be added at the end.
- 5. Amendment of section 14, Act III of 1965.—In the said Act, in section 14, in sub-section (2), for the words "it shall stand automatically dissolved" the words "its members shall cease to hold office" shall be substituted.
- 6. Amendment of section 16, Act III of 1965.—In the said Act, in section 16, in sub-section (1), for clause (c) the following shall be substituted, namely:—
  - "(c) a legal education committee which shall consist of a Judge of the Supreme Court or of a High Court nominated by the Supreme Court, who shall be its chairman, and five persons elected by the Council from amongst its members, and not more than four persons co-opted by the Council from persons other than the members of the Council;"
- 7. Substitution of section 23, Act III of 1965.—In the said Act, for section 23 the following sections shall be substituted, namely:—
  - "23. Admission and enrolment of advocates.—Each Provincial Bar Council shall prepare and maintain a roll of advocates in which shall be entered the names of—
    - (a) all persons who were, as advocates, vakils or pleaders entitled to practise in the High Court or in any court subordinate to the High Court immediately before the date on which this Act comes into force:
    - Provided that a person entitled to practise as a vakil or pleader on the 31st December, 1965, whose certificate of practice or sanad was not renewed for the year 1966, before the date of coming into force of this Act, may apply for its renewal before the thirtieth day of June, 1967, to the District Judge, if any, empowered to renew the certificate or sanad, or to the High Court and upon such renewal, he shall for purposes of this section be deemed to be a vakil or pleader entitled to practise immediately before the coming into force of this Act;
    - (b) all persons who are admitted as advocates under the provisions of this Act.
  - 23A. Permission to practise before the High Court and Supreme Court.—(1) No advocate other than an advocate enrolled immediately before the coming into force of this Act shall be permitted to practise before any High Court, unless—
    - (a) he has practised as an advocate, vakil or pleader before subordinate Courts in Pakistan for a period of two years;
    - (b) he is a law graduate and has practised as an advocate before any High Court outside Pakistan notified by the Central Government in the official Gazette;
    - (c) he has for at least four years held a judicial office in Pakistan or has for a like period held a post in the service of

- Pakistan the duties whereof entail interpretation or drafting of laws; or
- (d) he has, for reason of his legal training or experience, been exempted by the Provincial Bar Council from the foregoing requirements of this clause with the previous approval of the High Court.
- (2) No advocate other than an advocate entitled to appear and plead or act as an advocate or senior advocate or attorney before the Supreme Court before the coming into force of this Act, shall be permitted so to plead or appear or act before the Supreme Court, unless—
  - (a) he has paid to the Provincial Bar Council such fee as may be prescribed; and
  - (b) he fulfils such conditions as may be laid down from time to time by the Rules of the Supreme Court in the relevant behalf.
- (3) Permission to practise before a High Court or the Surpeme Court shall be given in the form prescribed, by the Provincial Bar Council on proof that the fee prescribed under section 23B has been paid, and that the relevant conditions laid down in the foregoing sub-sections are duly satisfied.
- 23B. Payment of fees.—(1) The Pakistan Bar Council may prescribe the following fees to be paid to the Provincial Bar Council, namely:—
  - (a) fee for enrolment as an advocate;
  - (b) fee for permission to practise before a High Court;
  - (c) fee for permission to practise before the Supreme Court as an advocate or senior advocate or as an attorney, which shall be fixed after consultation with the Supreme Court;
  - (d) annual fee payable by advocates; and additional annual fees may be prescribed for advocates (i) who are permitted to practise before the High Court, and (ii) who are permitted to practise as advocates, or senior advocates or as attorneys, as the case may be, before the Supreme Court:

#### Provided that-

- (i) no person whose name is entered on the roll of advocates under clause (a) of section 23 shall be required to pay the fee for enrolment;
- (ii) no person who was an advocate of a High Court in Pakistan immediately before the coming into force of this Act shall be required to pay the fee for permission to practise before a High Court referred to in clause (b);
- (iii) no person entitled to practise before the Supreme Court immediately before the coming into force of this Act shall be required to pay the fee for permission to practise before the Supreme Court referred to in clause (c); and
- (iv) the additional annual fee referred to in clause (d) shall in no case be prescribed without the previous approval of the High Court or of the Supreme Court, as the case may be.

- (2) The fees referred to in clauses (a), (b) and (c) of sub-section (1) may be paid in such instalments, if any, as may be prescribed.
- (3) The annual fees referred to in clause (d) of sub-section (1) shall be paid by such date as may be prescribed.
- (4) If an advocate fails to pay an instalment of fee or the annual fee payable by him by the prescribed date he shall be liable to pay such further fee for late payment as may be prescribed:
- Provided that if he fails to pay such instalment or fee for six months following the date on which it becomes due, he shall by notice be asked to show cause why his name shall not be struck off the roll of advocates and if the explanation is unsatisfactory his name shall be struck off the roll of advocates and shall not be restored except upon payment of such penalty not exceeding the sum of such instalment or fee. The enrolment committee, having regard to the circumstances of each case may direct exemption of such penalty.
- 8. Amendment of section 24, Act III of 1965.—In the said Act, in section 24, in sub-section (1), in clause (a), the words, brackets and figure "of sub-section (1)" shall be omitted.
- 9. Amendment of section 30, Act III of 1965.—In the said Act, in section 30, for clause (c) the following shall be substituted, namely:—
  - " (c) he has obtained-
    - (i) before the coming into force of this Act a degree in law from any university in Pakistan; or
    - (ii) before the 14th day of August, 1947, a degree in law from any university in any area which was comprised before that date within India as defined by the Government of India Act, 1935; or
    - (iii) a Bachelor's degree in any subject other than law from a university in Pakistan, or from any university outside Pakistan recognized by the Pakistan Bar Council, and a degree in law from a like university; or

he is a Barrister;".

- 10. Amendment of section 36, Act III of 1965.—In the said Act, in section 36, in sub-section (2), for the words "enquiry to the Tribunal of the Bar Council" the words "disposal to a Tribunal constituted under section 37" shall be substituted.
- 11. Substitution of section 37, Act III of 1965.—In the said Act, for section 37 the following shall be substituted, namely:—
  - "37. Tribunal of Provincial Bar Council.—(1) The Provincial Bar Council may constitute one or more Tribunals and each such Tribunal shall consist of three persons elected by the Provincial Bar Council, of whom—
    - (a) one shall be from amongst the Judges of the High Court who are members of the Provincial Bar Council, and he shall be the Chairman of the Tribunal; and

- (b) two shall be from amongst the members of the Provincial Bar Council or from a panel of advocates and persons who have held high judicial and legal office which panel shall be prepared and maintained by the Provincial Bar Council with the previous approval of the High Court:
- Provided that persons who have been elected to the Disciplinary Committee of the Pakistan Bar Council and the Advocate-General shall not be members of any Tribunal.
- (2) Notwithstanding anything contained in this Act,—
  - (a) where any enquiry is pending before a Tribunal appointed under section 11 of the Bar Councils Act, 1926 (XXXVIII of 1926), such enquiry shall be completed by that Tribunal and shall be disposed of in the manner provided in that Act:
  - (b) where any enquiry is pending before a Tribunal constituted under this Act at the time of the expiry of the term of the Provincial Bar Council, such enquiry shall be completed and disposed of by that Tribunal:
  - Provided that the Chairman of the Provincial Bar Council may, by an order in writing, direct that any such enquiry as is referred to in clause (a) or clause (b) shall be completed and disposed of by a Tribunal elected by the new Provincial Bar Council under sub-section (1), and thereupon the enquiry shall stand transferred to such Tribunal which shall proceed with the enquiry from the stage at which its predecessor had left it.".
- 12. Amendment of section 38, Act III of 1965.-In the said Act, in section 38,-
  - (1) sub-section (2) shall be renumbered as clasue (a) of that subsection, and thereafter the following new clause shall be added, namely :-
    - "(b) Notwithstanding anything contained in this Act or any other law for the time being in force, the chairman of the Tribunal may empower one of the members of the Tribunal to consider and decide preliminary issues and to record evidence.";
  - (2) for sub-sections (3) and (4) the following shall be substituted, namely:-
    - "(3) (a) On completion of the enquiry the Tribunal may either dismiss the complaint or where reference to the Tribunal was made at the motion of the Provincial Bar Council, direct that the proceedings be filed; or it may make an order imposing any of the penalties referred to in subsection (1) of section 36.
      - (b) Where the Tribunal makes an order for the suspension of an advocate from practice, it shall specify the period of suspension, and for that period the advocate shall be

debarred from practising in any court or before any authority or person in Pakistan.

- (4) (a) The Tribunal may make such order as to the costs of proceedings before it as it may deem fit; and where the Tribunal is of the opinion that a complaint made against an advocate is false and vexatious, it may, in addition, and without prejudice to any other remedy available to the advocate, impose deterrent costs not exceeding a sum of five hundred rupees upon the complainant, which shall be paid to the advocate as compensation.
- (b) Every order of the Tribunal as to costs or deterrent costs shall be executable as an order of the High Court.".
- 13. Amendment of section 48, Act III of 1965.—In the said Act, in section 48,—
  - (a) in sub-section (1), after the word "may" the commas and words "'by notification in the official Gazette," be inserted; and
  - (b) in sub-section (2), after clause (p), the following new clause (pp) shall be inserted, namely:—
    - "(pp) the forms in which permission to practise as an advocate in a High Court, or as an advocate, a senior advocate or an attorney in the Supreme Court, shall be given;".
- 14. Insertion of new section 50A, Act III of 1965.—In the said Act, after section 50, the following new section 50A shall be inserted, namely:—
  - "50A. Power of the High Court relating to remuneration of advocates.—The High Court shall from time to time fix and regulate the fees payable by any party in respect of the fees of his adversary's advocate upon all proceedings in such High Court and in the courts subordinate to such High Court."

S. M. RAHMAN, Joint Secretary.



## EXTRAORDINARY PUBLISHED BY AUTHORITY

#### RAWALPINDI, TUESDAY, MAY 30, 1967

#### NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 30th May, 1967

The following Act of the National Assembly received the assent of the President on the 29th May, 1967, and is hereby published for general information:—

#### ACT No. II of 1967

An Act further to amend the Electoral College Act, 1964

WHEREAS it is expedient further to amend the Electoral College Act, 1964 (IV of 1964), for the purposes hereinafter appearing;

It is hereby enacted as follows:-

- 1. Short title and commencement.—(1) This Act may be called the Electoral College (Amendment) Act, 1967.
  - (2) It shall come into force at once.
- 2. Amendment of section 2, Act IV of 1964.—In the Electoral College Act, 1964 (IV of 1964), hereinafter referred to as the said Act, in section 2, in clause (9), for the words and figures "prepared under Chapter IV" the words "established and maintained under this Act" shall be substituted.
- 3. Amendment of section 7, Act IV of 1964.—In the said Act, in section 7, in sub-section (1), after the word "preparation", the comma and words ", correction and revision" shall be inserted.
- 4. Amendment of section 8, Act IV of 1964.—In the said Act, in section 8,—
  - (a) in sub-section (4), for the full stop at the end a semi colon shall be substituted and thereafter the words and figures "and upon such publication the electoral roll for that unit shall stand established for the purposes of Article 156" shall be added; and

(293)

Price: Ps. 13

- (b) for sub-sections (5), (6) and (7), the following shall be substituted, namely:—
  - "(5) An electoral roll shall be amended and corrected in the prescribed manner, as and when necessary, so as—
    - (a) to correct any entry or supply any omission therein, or
    - (b) to include the name of any qualified person whose name does not appear, or of any person who has, since its establishment or its last revision become qualified to be enrolled, on such roll, or
    - (c) to delete therefrom the name of any person who has died or who is, or has become disqualified for enrolment on such roll.
    - (6) An electoral roll as amended and corrected under subsection (5) shall remain in force until its revision under section 12.
    - (7) An electoral roll as amended and corrected and copies thereof shall be maintained in the prescribed manner and shall, together with a notice inviting applications for further amendment and correction, be kept open to public inspection; and copies of such rolls shall be supplied to any person applying therefor on payment of such fee as may be prescribed."
- 5. Substitution of section 12, Act IV of 1964.—In the said Act, for section 12 the following shall be substituted, namely:—
  - "12. Revision of electoral rolls.—(1) Every electoral roll shall for the purpose of its maintenance up-to-date, be revised with reference to the qualifying date in the prescribed manner within the period of twelve months immediately preceding the day on which the term of an Electoral College is due to expire so as to complete such revision at least six months before such day.
  - (2) Without prejudice to the provisions of sub-section (1), the Commissioner may, at any time require the revision of the electoral roll of any electoral unit, if he, for any reason, considers such revision to be necessary.
  - (3) The procedure provided for the preparation of electoral rolls shall, as far as may be, be followed for the purpose of revision of such rolls.
  - (4) An electoral roll as revised under sub-section (1) or sub-section (2) shall, upon its publication, replace the electoral roll which was in force immediately before such publication.".
- 6. Amendment of section 13, Act IV of 1964.—In the said Act, in section 13, for sub-section (1) the following shall be substituted, namely:—
  - "(1) If, for any reason, an electoral roll is not amended and corrected under section 8 or revised under section 12, the validity or continued operation of the electoral roll as established, or as earlier amended and corrected or revised, as the case may be, shall not thereby be affected."

- 7. Amendment of section 13A, Act IV of 1964.—In the said Act, in section 13A, the words, brackets, figures and comma "whether before or after the publication of the final electoral roll under sub-section (4) of section 8," shall be omitted.
- 8. Insertion of a new section 59A, Act IV of 1964.—In the said Act, after section 59, the following new section shall be inserted and shall be deemed always to have been so inserted, namely:—
  - "59A. Power to transfer petition.—The Commissioner, either of his own motion or on an application made in this behalf by any of the parties, may, at any stage, transfer an election petition from one Tribunal to another Tribunal in the Province, and the Tribunal to which the petition is so transferred shall proceed with the trial of the petition from the stage at which it was transferred:
  - Provided that the Tribunal to which an election petition is so transferred may, if it thinks fit, recall and examine any of the witnesses already examined.".
- 9. Validation.—Any election petition transferred, before the commencement of this Act, from one Election Tribunal appointed under the said Act to another such Tribunal by, or under the authority derived or purporting to be derived from, the Chief Election Commissioner or any authority authorized by him in this behalf, shall be deemed to have been transferred by the Chief Election Commissioner under the said Act as amended by this Act; and any election petition which has been disposed of upon such transfer shall be deemed to have been validly disposed of and shall not be questioned merely on the ground that the transfer of that petition from one Election Tribunal to another at the time when it was made was not valid.

MUZAFAR HUSAIN, Secretary.



## EXTRAORDINERY PUBLISHED BY AUTHORITY

#### RAWALPINDI, MONDAY, JUNE 5, 1967

#### NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 5th June, 1967

The following Act of the National Assembly received the assent of the President on the 3rd June, 1967, and is hereby published for general information:—

#### ACT No. III of 1967

An Act to levy an additional duty for equalization of prices of certain imported goods

Whereas it is expedient to levy an additional duty for equalization of prices of certain goods imported at different prices under different conditions and from different countries and to provide for matters ancillary thereto;

It is hereby enacted as follows:-

- 1. Short title, extent and commencement.—(1) This Act may be called the Import of Goods (Price Equalization Surcharge) Act, 1967.
  - (2) It extends to the whole of Pakistan.
  - (3) It shall come into force at once.
- 2. Definitions.—In this Act, unless there is anything repugnant in the subject or context,—
  - (a) "highest rate", in relation to any specified goods imported in any shipping period, means the highest rate of landed cost declared in relation to such goods under sub-section (1) of section 4;
  - (b) "landed cost", in relation to any specified goods, means the aggregate of the c.i.f. value, duties, taxes, fees and other charges payable on or for the import of such goods into Pakistan;
  - (c) "price equalization surcharge" means the additional duty levied under section 3;

(317)

Price: Ps. 13

[380 Ex. Gaz.]

(d) "shipping period" means a period beginning on the first day of January and ending on the thirtieth day of June, or a period beginning on the first day of July and ending on thirty-first day of December, each year or such other period as the Central Government may, from time to time, by notification in the official Gazette, declare to be a shipping period for the purposes of this Act; and

(e) "specified goods" means such of the goods specified in the Schedule as the Central Government may, by notification in the official Gazette, declare to be the goods which shall be

subject to the levy of the price equalization surcharge.

3. Levy of price equalization surcharge.—There shall be levied on the specified goods imported in any shipping period into Pakistan after the 22nd day of April, 1966, or, if the Central Government in respect of any specified goods by order so directs, after such later date as may be specified therein, whose rate of landed cost is lower than the highest rate, an additional duty as price equalization surcharge at the rate by which the rate of the landed cost of such goods falls short of the highest rate.

- 4. Determination of highest landed cost.—(1) The Central Government shall determine and, by notification in the official Gazette, declare, in relation to every specified goods imported in any shipping period, the highest rate of landed cost of such goods.
- (2) For the purpose of determining the highest rate, every importer of specified goods shall furnish at such time such papers, documents or information relating to the import of such goods, as the Central Government may direct.
- (3) Whoever fails or neglects to comply with any direction under sub-section (2) shall be deemed to have contravened the provisions of the Imports and Exports (Control) Act, 1950 (XXXIX of 1950), and shall be punishable under section 5 of that Act.
- 5. Procedure for collection of price equalization surcharge.—Subject to any rules made under this Act, the price equalization surcharge shall be collected in the same manner as an import duty payable under the Tariff Act, 1934 (XXXII of 1934) is collected and the provisions of the Sea Customs Act, 1878 (VIII of 1878) shall, so far as may be, apply to the levy and collection of such surcharge.
- 6. Power to make rules.—(1) The Central Government may make rules for carrying out the purposes of this Act.
- (2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—
  - (a) the assessment and collection of the price equalization surcharge;
  - (b) the delivery of goods on the giving of security for payment of such surcharge or on any other conditions;
  - (c) the manner of payment of such surcharge; and
  - (d) such other matters as may be necessary for carrying out the purposes of this Act.

7. Validation.—The price differential levied and collected, or purported to have been levied and collected, by or in pursuance of the Ministry of Commerce Notification No. S. R. O. 49 (R) 66, dated the 23rd April, 1966, or by or under any rule, order, notification or other instrument made or issued under the Imports and Exports (Control) Act, 1950 (XXXIX of 1950), shall, subject to necessary adjustments, be deemed to have been levied and collected as price equalization surcharge and the goods on which such price differential has been levied shall be deemed to have been declared to be specified goods as if this Act were in force at the time when such price differential was levied and collected.

#### SCHEDULE

- 1. Pig iron.
- 2. Billets.
- 3. Strips for G. I. Pipes.
- 4. Galvanized pipes.
- 5. Galvanized plain sheets.
- 6. G. C. Sheets.
- 7. M. S. Plates.
- 8. M. S. Sheets.
- 9. Cement.
- 10. Coal.
- 11. Edible oil.
- 12. Raw material requirements of the industrial units of the following sectors, namely:—
  - (a) Steel and non-ferrous casting,
  - (b) Steel construction,
  - (c) Electrical equipment,
  - (d) Diesel engine, and
  - (e) Tube-well and pumping equipment.

MUZAFAR HUSAIN, Secretary.

#### CORRIGENDA

to the Basic Democracies (Cantonments) (Amendment) Act, 1967 (IV of 1967]

```
in line 13, for "Baisc" read "Basic";
in line 9, for "canton" read "canton-"; and
in line 7, for "12" read "12,-".

332: In line 9, for "Chairmanduring" read "Chairman during".
```



## EXTRAORDINARY PUBLISHED BY AUTHORITY

#### RAWALPINDI, FRIDAY, JUNE 9, 1967

#### NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 9th June, 1967

The following Act of the National Assembly received the assent of the President on the 6th June, 1967, and is hereby published for general information:—

#### ACT No. IV of 1967

An Act further to amend the Basic Democracies Order, 1959, in its application to the cantonments

Whereas it is expedient further to amend the Basic Democracies Order, 1959 (P. O. No. 18 of 1959), in its application to the cantonments for the purposes hereinafter appearing;

It is hereby enacted as follows:-

- \*. Short title, extent and commencement.—(1) This Act may be called the Baisc Democracies (Cantonments) (Amendment) Act, 1967.
  - (2) It extends to all the cantonments in Pakistan.
  - (3) It shall come into force at once.
- 2. Amendment of article 12, P. O. No. 18 of 1959.—The Basic Democracies Order, 1959 (P. O. No. 18 of 1959), shall, in its application to the canton ments, be amended as follows, namely:—

#### In article 12

- (1) in clause (5A), for the full stop at the end a colon shall be substituted, and thereafter the following proviso shall be added, namely:—
  - "Provided that a motion of no-confidence against a Chairman shall not be moved before the expiry of twelve months from the date of his election as Chairman or from the date io which on earlier such motion, if any, failed.

(331)

- Explanation.—For the purpose of this clause, a motion of no-confidence shall be deemed to have failed if, at a meeting called to consider the motion, it failed to secure the requisite majority of votes in its favour or was not moved for want of quorum at the meeting.";
- (2) after clause (5A), amended as aforesaid, the following new clause shall be added, namely:—
- "(5B) The Chairman of a Union Committee who has vacated his office under clause (5A) shall not be eligible for re-election as a Chairmanduring the residue of the term of such Committee.".
- 3. Pending motions to lapse.—Notwithstanding anything contained in the Basic Democracies Order, 1959 (P. O. No. 18 of 1959), or in the rules made thereunder, a motion of no-confidence against a Chairman of a Union Committee which was pending immediately before the commencement of this Act shall lapse and shall not be proceeded with after such commencement.

MUZAFAR HUSAIN, Secretary.

#### CORRIGENDA

[to the Weights and Measures (Metric System) Act, 1967 (V of 1967)]

```
Section
               In sub-section (3), in line 4, for "clsses" read "classes".
               In line 1, for "repugnent" read "repugnant".
               In clause (7), in line 1, for "Cenference" read "Conference".
               In clause (10), in line 4, for "Wegiths" read "Weights".
               In clause (18), in line 1, for "1/31, 556, 926, 975" read "1/31,
                  556, 925, 975".
               In clause (23), in line 1, for "bargain" read "bargain,".
   22
               In sub-section (2),—
          9:
   ,,
                    in line 1, for "Governmnt" read "Government"; and
                    in line 2, for "sepecify" read "specify".
               In sub-section (4) in line 2, for "converted" read "converted".
   99
         10:
               In sub-section (1), in line 3, for "standard" read "standard,".
               In sub-section (2), in line 1, for "places." read "places,".
         11:
   33
         12:
               In sub-section (1), in line 1, for "correctnese" read "correct-
                  ness".
         13:
               In the section-heading, for "Weighing" read "weighing".
   23
               In sub-section (1), in line 6, for "trade" read "trader".
         17:
   99
         20:
               In the section-heading, for "inpection" read "inspection".
   **
         22:
               In sub-section (1), in line 2, for "parctice" read "practice".
   22
         23:
               In line 4, for "cause" read "or cause".
               In line 6, for "in respect" read "in respect of".
   22
         25:
               In line 7, for "practicable" read "practicable,"
         26:
               In line 9, for "notification" read "by notification".
               In line 10, for "by such" read "such".
         ,, :
               In line 19, for "agent" read "or agent".
         28:
               In line 1, for "cantainers" read "containers".
   22
         29:
               In line 4, for "stamped" read "stamped,".
   22
               In line 4, for "wieght" read "weight".
         30:
   23
         32:
               In line 2, for "stapmed" read "stamped".
               In line 1, for "aggreived" read "aggrieved".
         35:
         38:
               In line 1, for "Forefeiture" read "Forfeiture".
         41:
               In line 2, for "pruposes" read "purposes".
   33
               In sub-section (2),-
         .. :
                    in clause (b), in line 2, for "vertification" read "verifica-
                      tion", and in line 3, for ":" read ";";
                    in clause (f), in line 3, for "marked" read "marked;";
                    in clause (n), in line 1, for "vertification" read "verifica-
                      tion"; and
                    in clause (q), in line 1, for "wei" read "wei-".
```

# The Gazette of Pakistan

## EXTRAORDINARY PUBLISHED BY AUTHORITY

#### RAWALPINDI, MONDAY, JUNE 12, 1967

#### NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 12th June, 1967

The following Act of the National Assembly received the assent of the President on the 10th June, 1967, and is hereby published for general information:—

#### ACT No. V of 1967

An Act to establish standards of weights and measures based on the metric system

Whereas it is expedient to establish standards of weights and measures based on the metric system and to provide for matters connected therewith;

It is hereby enacted as follows :-

- 1. Short title, extent and commencement.—(1) This Act may be called the Weights and Measures (Metric System) Act, 1967.
  - (2) It extends to the whole of Pakistan.
- (3) It shall come into force on such date as the Central Government may, by notification in the official Gazette, appoint; and different dates may be appointed in respect of different provisions of this Act, or for different areas or for different classes of goods or clsses of undertakings.
- 2. **Definitions.**—In this Act, unless there is anything repugnent in the subject or context,—
  - (1) "ampere" means that constant current which, flowing in two parallel straight conductors of infinite length, of negligible circular cross section and placed at a distance of one metre from each other in vacuum, produces a force of 2 x 10—7 newtons per metre length between the c onductors;
  - (2) "Assistant Controller" means an Assistant Controller of Weights and Measures appointed under section 14;

(373)

- (3) "candela" means one-sixtieth part of luminous intensity normally emitted by one centimetre square of integral radiator (black body) at the temperature of solidification of platinum;
- (4) "commercial weight or measure" means a weight or measure used or intended to be used in any transactions of trade or commerce;
- (5) "Controller" means the Controller of Weights and Measures appointed under section 14 and includes a Deputy Controller of Weights and Measures and an Assistant Controller of Weights and Measures;
- (6) "Deputy Controller." means a Deputy Controller of Weights and Measures appointed under section 14;
- (7) "First General Cenference of Weights and Measures" means the Conference General des poids et measures held at Paris in 1889;
- (8) "Inspector" means an Inspector of Weights and Measures appointed under section 14 and includes an Assistant Inspector of Weights and Measures;
- (9) "International Bureau of Weights and Measures" means the Bureau Internationale des poids et measures et Sevres in France;
- (10) "kilogram" means the mass of the Platinum-irridium cylinder deposited at the International Bureau of Weights and Measures and declared international prototype of the kilogramme by the First General Conference of Wegiths and Measures;
- (11) "litre" is the volume occupied by the mass of one kilogram of pure air-free water at the temperature of its maximum density and under normal atmospheric pressure;
- (12) "measuring instrument" includes any instrument for measuring length, area, volume or capacity but does not include a weighing instrument;
- (13) "metre" means the length equal to 1,650,763.73 wave-lengths, in vacuum, of the radiation corresponding to the transition between the 2p and 5d levels of the Krypton atom of mass 86;
- (14) "normal atmospheric pressure" means the pressure exercised by 1,01,325 newtons per square metre, a newton being the force which imparts to a mass of one kilogram an acceleration of one metre per second per second;
- (15) "prescribed" means prescribed by rules;
- (16) "reference standards" means the sets of weights and measures prepared under section 10;
- (17) "rules" means rules made under this Act;
- (18) "second" means 1/31, 556, 926, 975 of the length of the tropical year for 1900.0, the year commencing at 12.00 hours universal time on the 1st day of January, 1900;
- (19) "secondary standard" means the sets of weights and measures prepared under section 11;
- (20) "stamping" means marking in such manner as to be, so far as practicable, indelible and includes casting, engraving, etching and branding;
- (21) "standard measure" means such a standard of measure specified in sub-section (1) of section 8, as does not relate to mass;
- (22) "standard weight" means such a standard of measure specified in sub-section (1) of section 8 as relates to mass;

- (23) "trade", with its grammatical variations, means any sale, bargain transaction, dealing or contract and includes collection of tolls and duties;
- (24) "verify", with its grammatical variations, means verify or reverify in accordance with the provisions of this Act and the rules;
- (25) "weighing instrument" means any instrument for measuring weight and includes scales, with the weights belonging thereto, scalebeams, balances, spring balances, steelyards and other weighing machines;
- (26) "working standard" means the sets of weights and measures prepared under section 12.
- 3. Certain units of measure.—(1) The unit of electric current shall be an ampere.
  - (2) The unit of luminous intensity shall be a candela.
- 4. Scale of temperature.—The scale of temperature shall be the centigrade scale otherwise known as celsius where the temperature, under normal atmospheric pressure, is taken to be zero degree at the melting point of ice and 100 degrees at the boiling point of water.
- 5. Certain primary units of measure.—(1) The primary unit of mass shall be a kilogram:

Provided that in the case of pearls and precious stones the primary unit of mass shall be a carat which is equal to one five-thousandth of one kilogram.

- (2) The primary unit of length shall be a metre.
- (3) The primary unit of area shall be the square metre.
- (4) The primary unit of volume shall be the cubic metre.
- (5) The primary unit of capacity shall be a litre.
- (6) The primary unit of time shall be a second.
- 6. National prototype of certain primary units.—(1) The Central Government shall cause to be prepared a national prototype of the kilogram and shall cause the same to be certified in terms of the international prototype of kilogram and shall deposit the same in such custody and at such place as it may deem fit.
- (2) The Central Government shall cause to be prepared a national prototype of the metre and shall cause the same to be certified by the International Bureau of Weights and Measures and shall deposit the same in such custody and at such place as it may deem fit.
- 7. Secondary units of measure.—The Central Government may, by notification in the official Gazette, declare the magnitude and denomination of such units of measure as it deems fit to be the secondary units of measure under this Act:

Provided that every such secondary unit except that of time shall be an integral positive or negative power of ten of the relevant primary unit.

8. Standard of measure.—(1) The primary units of measure referred to in section 5 and the secondary units of measure declared under section 7 shall be the standards of measure.

- (2) The weight at any place of the primary unit of mass referred to in subsection (1) of section 5 shall be the standard unit of weight at that place.
- 9. Conversion of existing weights and measures into standards of magure.—(1) The value expressed in terms of any weight set forth in sub-section (1) of section 3 of the Standards of Weight Act, 1939 (IX of 1939), or in terms of any measure expressed in inches, feet, yards, miles or nautical miles or in gallons may be converted into the value expressed in terms of the appropriate standard of measure at the rate specified in the First Schedule.
- (2) The Central Governmnt may, by notification in the official Gazette, sepecify the rates at which the value expressed in terms of any weight or measure other than those referred to in sub-section (1) may be converted into the value expressed in terms of the standard of measure.
- (3) All references in any enactment or in any notification, rule or order under any enactment or in any contract, deed or other instrument to a value expressed in terms of any weight or measure shall be construed as references to that value expressed in terms of the appropriate standard of measure converted thereto at the rates specified in the First Schedule or in a notification issued under subsection (2), as the case may be-
- (4) Where in any transaction the value expressed in terms of any weight or measure is required to be convetred into the value expressed in terms of the standard of measure under this section, the calculation, for the purposes of such transaction, shall be made in such manner as may be prescribed.
- 10. Reference standards.—(1) The Central Government shall cause to be prepared as many sets of such standards of measure specified in sub-section (1) of section 8 or multiples or sub-multiples thereof, to be called reference standards as it may consider expedient and shall cause the measure of each such set to be authenticated as having been ascertained from the primary units of measure.
- (2) The reference standards shall be kept at such place, in such custody and in such manner as may be prescribed.
- 11. Secondary standards.—(1) For the purpose of verifying the correctness of the working standards, the Central Government may cause to be prepared as many sets of standard weights and standard measures, to be called secondary standards, as it may consider expedient and shall cause each such set to be authenticated as having been verified with the reference standards.
- (2) The secondary standards shall be kept at such places, in such custody and in such manner as may be prescribed and shall be verified with the reference standards at least once in every five years and marked with the date of such verification.
- 12. Working standards.—(1) For the purpose of verifying the correctnese of commercial weights and measures, the Central Government may cause to be prepared as many sets of standard weights and standard measures, to be called working standards, as it may consider expedient and shall cause each such set to be authenticated as having been verified with the secondary standards:

Provided that the working standards in respect of bullion and precious stones shall be verified with the reference standards.

- (2) The working standards shall be kept at such place, in such custody and in such manner as may be prescribed and shall be verified with the secondary standards or reference standards, as the case may be, at such intervals and in such manner as may be prescribed and marked with the date of such verification.
- (3) A working standard which has not been verified at any interval prescribed therefor shall not, after the expiry of the day closing the interval, be used until it has been verified and marked with the date of verification.
- 13. Standard Weighing and measuring instruments.—(1) For the purpose of verifying the correctness of the weighing instruments and measuring instruments used in trade or commerce, the Central Government may cause to be prepared as many sets of standard weighing instruments and standard measuring instruments as it may consider expedient and the correctness of such instruments shall be verified, and the date of such verification shall be marked, in such manner as may be prescribed.
- (2) The standard weighing instruments and standard measuring instruments shall be kept at all places where the secondary standards or working standards are kept.
- 14. Appointment of Controllers, Inspectors, etc.—(1) The Central Government may appoint a Controller of Weights and Measures for each Province and as many Deputy Controllers, Assistant Controllers, Inspectors and Assistant Inspectors of Weights and Measures as it may deem fit.
- (2) Subject to the provisions of this Act and the rules, all Deputy Controllers, Assistant Controllers, Inspectors and Assistant Inspectors shall perform their functions under the general superintendence and control of the Controller.
- (3) The Deputy Controllers and Assistant Controllers may, in addition to the powers and duties conferred or imposed on them by or under this Act, exercise any power or discharge any duty so conferred or imposed on an Inspector.
- (4) The Central Government may, by general or special order, define the local limits within which each Inspector shall exercise the powers and discharge the duties conferred or imposed on an Inspector by or under this Act.
- (5) Every Controller, Deputy Controller, Assistant Controller, Inspector and Assistant Inspector shall be deemed to be a public servant within the meaning of section 21 of the Pakistan Penal Code (Act XLV of 1860).
- 15. Verification and stamping by Inspectors.—An Inspector shall, at such place within his jurisdiction and at such time as the Controller may direct, verify a weight, measure, weighing instrument or measuring instrument brought to him for the purpose and shall, if he finds it correct and in conformity with this Act and the rules, stamp it with a stamp of verification in the prescribed manner.
- 16. Power to inspect and verify weights and measures.—(1) An Inspector may, at all reasonable times, inspect and verify with a secondary standard or a working standard or, as the case may be, with a weighing instrument or a measuring instrument prescribed for the purpose, any weight, measure, weighing instrument or measuring instrument which is used in any transaction of trade or commerce or is in possession of any person or is found on any premises for such use, and may, for the purpose of such inspection and verification, enter into or upon any place or premises and require any trader or any employee or agent of a trader to produce before him any weight, measure, weighing instrument or measuring instrument or any document or record relating thereto.

- (2) For the purpose of verifying any weight, measure, weighing instrument or measuring instrument under sub-section (1), the Inspector may verify the weight or measure of any article sold or delivered in the course of any transaction of trade or commerce.
- (3) Where any weight, measure, weighing instrument or measuring instrument inspected and verified under sub-section (1) is not found to be what it purports to be, the Inspector may seize or detain the same.
- 17. Power to inspect and verify the contents of sealed packages and containers.—(1) Where an Inspector has reason to believe that a sealed package or container intended for sale does not contain the net weight or measure of the article which it purports to contain, the Inspector may break open the package or container and verify the weight or measure of its contents and may, for the purpose of such verification, enter into or upon any place or premises and require the trader concerned or any employee or agent of the trade to produce before him the package or container which is to be so verified.
- (2) Where upon verification under sub-section (1) the net weight or measure of the contents is found to be the same as the package or container purports to contain, the Inspector shall reseal the package or container, where it is possible to do so without injuring the contents, and attach thereto a certificate stating the correct weight or measure of the contents.
- (3) Where the net weight or measure of the contents verified under sub-section (1) is not found to be the same as the package or cantainer purports to contain, the Inspector may seize or detain the package or container and its contents.
- 18. Power to adjust weights and measures.—The Controller may, if he considers it desirable that in any area a weight, measure, weighing instrument or measuring instrument should be adjusted, require an Inspector to adjust in such manner as he may direct, such weight, measure, weighing instrument or measuring instrument and the Inspector shall adjust it accordingly.
- 19. Manufacturer, etc., to maintain records and documents.—Every manufacturer, repairer or dealer in weights, measures, weighing instruments or measuring instruments, and every person using them in transactions of trade or commerce shall maintain such records and accounts as may be prescribed and, if required so to do by an Inspector, shall produce such records and accounts before him.
- 20. Penalty for neglect or refusal to produce weight or measure, etc., for inpection.—Whoever—
  - (a) refuses or neglects to produce for inspection under section 16 any weight, measure, weighing instrument or measuring instrument or any document or record relating thereto in his possession or on his premises; or
  - (b) refuses to permit an Inspector to inspect and verify such weight, measure, instrument, document or record; or
  - (c) obstructs the entry of an Inspector into or upon any place or premises he is authorised by section 16 to enter; or
  - (d) fails to maintain the records and accounts or to produce them before an Inspector as required under section 19; or
  - (e) otherwise obstructs or hinders an Inspector in the performance of his duties under this Act or the rules,

shall be punishable with rigorous imprisonment for a term which may extend to six months, or with fine which may extend to two thousand and five hundred rupees, or with both.

- 21. Penalty for breach of duty by Controller, etc.—A Controller, Deputy Controller, Assistant Controller, Inspector or Assistant Inspector who knowingly stamps a weight, measure, weighing instrument or measuring instrument in contravention of the provisions of this Act or the rules shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to ten thousand rupees, or with both.
- 22. Prohibition of use of weights and measures other than standard weights and measures.—(1) Notwithstanding anything contained in any other law or any custom or usage or parctice, no unit of measure, other than a standard weight or standard measure, shall, after the expiry of six months from the date on which this section has come into force in any area or in relation to any goods or undertakings, be used, except as permitted under sub-section (2), in such area or in relation to such goods or undertakings in any transaction of trade or commerce or in any dealing or contract.
- (2) The Central Government may, by notification in the official Gazette, permit the continuance of the use in any area in which, or in relation to any class of goods or undertakings in respect of which, this section has come into force, of such weight or measure which was in use immediately before the date of such coming into force, for such period not exceeding three years from that date, as may be specified in the notification.
- (3) Whoever contravenes the provisions of sub-section (1) shall be punishable with rigorous imprisonment for a term which may extend to six months, or with fine which may extend to two thousand and five hundred rupees, or with both.
- 23. Prohibition of demanding or receiving a quantity different from that determined in terms of standard weight, etc.—(1) Notwithstanding any custom, usage, practice or method of whatever nature to the contrary, no person shall demand or receive, cause to be demanded or received, any quantity of goods or commodity in excess of, or less than, the quantity fixed by the contract or dealing in respect such goods or commodity and determined in terms of a standard weight or standard measure.
- (2) Whoever contravenes the provisions of sub-section (1) shall be punishable with fine which may extend to one thousand and five hundred rupees.
- 24. Power to direct the use of weights only, or measures only, in certain areas.—(1) The Central Government may, by notification in the official Gazette, direct that no transaction, dealing or contract shall be made in such area, from such date, subject to such conditions and in respect of such trade or class of trades as may be specified therein, except by weight only or except by measure only.
- (2) Whoever contravenes the provisions of sub-section (1) shall be punishable with fine which may extend to five thousand rupees.
- 25. Commercial weights and measures to bear mark of denomination.—(1) No weight or measure shall be sold, delivered or in any manner used as a commercial weight or measure unless the description of the weight or measure which it purports to be is marked on it in the prescribed manner:

Provided that where, in the case of any commercial weight or measure or any class thereof, compliance with the requirement of this section is not, in the opinion of the Central Government, practicable the Central Government may, by notification in the official Gazette, exempt such weight or measure or class from such requirement.

•

,

Y

- (2) Whoever contravenes the provisions of sub-section (1) shall be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to two thousand and five hundred rupees, or with both.
- 26. Prohibition of sale, etc., of unstamped commercial weights and measures.—(1) No commercial weight or measure or weighing instrument or measuring instrument shall be sold, delivered, used or possessed for use in any transaction of trade or commerce unless it has been verified and stamped in the prescribed manner:

Provided that where, in the case of any commercial weight or measure, or any class thereof, compliance with the requirement of this section is not, in the opinion of the Central Government, practicable, the Central Government may, notification in the official Gazette, exempt such weight or measure or class from by such requirement.

- (2) Where any commercial weight or measure or weighing instrument or measuring instrument—
  - (a) is found in the possession of any trader or any employee or agent of any trader, such trader, employee or agent shall be presumed until the contrary is proved to have had it in his possess in for use in transactions of trade or commerce; and
  - (b) is used or possessed by any employee or agent of any trader on behalf of the trader, such trader shall, unless he proves that it was used or possessed by the employee agent without his knowledge or consent, be also deemed to have used it or to have had it in his possession.
- (3) Whoever contravenes the provisions of sub-section (1) shall be punishable with rigorous imprisonment for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.
- 27. Prohibition of the manufacture, etc., of weights and measures without licence.—(1) No person shall carry on the business of manufacturing, repairing or selling any compercial weight or measure or any weighing instrument or measuring instrument except under, and in accordance with the conditions of, a licence which shall be granted in such manner and by such authority, as may be prescribed.
- (2) Whoever contravenes the provisions of sub-section (1) shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to ten thousand rupees, or with both.
- 28. Marking of weight or measure on sealed cantainers.—(1) No person shall sell or offer, expose or have in his possession for sale, any article contained in a sealed package or container unless such package or container bears thereon, or on a label securely affixed or fastened thereto, a description of the net weight or measure of the article contained therein:

Provided that this section shall not apply to an article which is not ordinarily sold by weight or measure.

- (2) Any article contained in a sealed package or container which is found in the possession of any person on premises used for the sale of such articles shall, for the purposes of sub-section (1), be presumed, until the contrary is proved, to be in his possession for sale.
- (3) Whoever contravenes the provisions of sub-section (1) shall be punishable with rigorous imprisonment for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

- 29. Penalty for forging or using forged stamps or weights, measures, etc.—Whoever forges or counterfeits any stamp used under this Act for the stamping of any standard weight or standard measure, or weighing instrument or measuring instrument, or wilfully increases or diminishes a weight or measure so stamped shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to ten thousand rupees, or with both.
- 30. Penalty for using or selling forged weight, measure, etc.—Whoever knowingly uses, sells, disposes of or exposes for sale any weight or measure or weighing instrument or measuring instrument with a forged or counterfeit stamp thereon, or a wieght or measure stamped under this Act which has been increased or diminished, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both.
- 31. Offences by companies.—(1) If the person committing an offence under this Act is a company, every person, who at the time of the offence was in charge of, and was responsible to the company for, the conduct of the business of the company as well as the company shall be deemed to be guilty of the offence:

Provided that nothing contained in this sub-section shall render any such person liable to punishment if he proves that the offence was committed without his knowledge and in spite of his diligence to prevent the commission of such an offence.

- (2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company or a firm or other association of individuals and it is proved that the offence has been committed with the consent or connivance of any director, manager, partner, secretary or other officer of such company, firm or association, such director, manager, partner, secretary or other officer shall also be deemed to be guilty of that offence.
- 32. Validity of weights and measures duly stamped.—A weight, measure, weighing instrument or measuring instrument, stapmed in the prescribed manner shall be a legal weight, measure, weighing instrument or measuring instrument in all areas in which this Act has come into force, unless it is found to be false or defective, and shall not be liable to be re-stamped by reason merely of the fact that it is used in any place other than that in which it was originally stamped.
- 33. Stamped weight, etc., to be presumed to be correct.—A weight, measure, weighing instrument or measuring instrument duly stamped under the provisions of this Act and the rules and produced by an Inspector having charge thereof or by any person acting under the general or special authority of a Controller shall, until the contrary is proved, be presumed to be correct.
- 34. Limits of error to be tolerated in weights and measures.—The Central Government may prescribe the limits of error which may be tolerated—
  - (a) in secondary standards referred to in section 11;
  - (b) in working standards referred to in section 12;
  - (c) in commercial weights and measures or in selling articles by weight or measure generally or as regards any trade or class of trades; and
  - (d) in weighing instruments and measuring instruments.
- 35. Appeal.—(1) Any person aggreived by a decision under this Act, other than that on an appeal or revision under this section, may, within sixty days of such decision, prefer an appeal against it,—
  - (a) if it is a decision of an Inspector or an Assistant Controller, to the Deputy Controller,
  - (b) if it is a decision of a Deputy Controller, to the Controller, and

- (c) if it is a decision of a Controller, to the Central Government.
- (2) Upon an appeal under sub-section (1), the appellate authority shall, after giving the person concerned a reasonable opportunity of being heard, decide the appeal and the decision of the appellate authority shall, subject to the provisions of sub-section (3), be final.
- (3) Any person aggrieved by a decision under sub-section (2) other than that of the Central Government, may apply within such period and to such person or authority as may be prescribed for the revision of such decision; and the decision on such revision shall be final.
- 36. **Indemnity.**—No suit, prosecution or other legal proceeding shall lie against any person in respect of anything which is in good faith done or intended to be done in pursuance of this Act or the rules.
- 37. Cognizance of offences.—No court shall take cognizance of an offence punishable under this Act except upon complaint in writing made by the Controller or Inspector or any other person authorised in this behalf by the Central Government by a general or special order.
- 38. Forefeiture of weights, measures, etc.—Any weight, measure, weighing instrument or measuring instrument manufactured or used in contravention of the provisions of this Act shall be forfeited to the Central Government.
- 39. Power to exempt.—(1) The Central Government may, subject to such conditions, if any, as it may deem fit to impose, by notification in the official Gazette, exempt any Government institution or any commodity or trade from all or any of the provisions of this Act.
- (2) Any notification issued under sub-section (1) shall, at the earliest opportunity, be laid before the National Assembly which may, by a resolution passed by it, amend, vary or rescind such notification.
- (3) A notification issued under sub-section (1) shall stand amended, varied or rescinded, according as a resolution to that effect is passed by the National Assembly, upon the passing of such resolution.
- 40. **Delegation of powers.**—The Central Government may, by notification in the official Gazette, direct that all or any of the powers exercisable by it under this Act, other than those under section 39, or the rules shall, in relation to such matters as may be specified in the notification, be exercisable also by a Provincial Government.
- 41. Power to make rules.—(1) The Central Government may, by notification in the official Gazette, make rules to carry out the pruposes of this Act.
- (2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the preparation of the standards of measure;

- (b) the custody of the sets of reference standards, secondary standards and working standards and the periodical vertification and adjustment thereof:
- (c) the limits of error which may be tolerated in secondary standards, working standards, weights, measures, weighing instruments and measuring instruments used or intended to be used in trade or commerce, or in the actual weighing or measuring of articles in the course of any trade or class of trades;

- (d) the manner in which the value expressed in terms of any weight or measure other than in terms of standard of measure may be converted thereto;
- (e) the material of which and the designs and specifications according to which working standards may be made, the agency by which such standards may be made, the person by whom or the authority by which and the manner in which such standards may be stamped and authenticated; the place at which and the custody and manner in which such standards may be kept;

(f) the procedure for the verification and marking of working standards, the person by whom, the place at which and the intervals at which, they may be marked

(g) the material of which and the designs and specifications according to which secondary standards may be made, the place at which and the custody and manner in which such standards may be kept;

(h) the procedure for verification and marking of secondary standards and the manner in which they may be marked;

(i) the number of weighing instruments and measuring instruments to be kept, the manner in which they may be verified and stamped and necessary particulars regarding the same;

(j) the manner in which commercial weights and measures may be marked by the manufacturers;

- (k) the form and manner in which, and the conditions subject to which, licences may be granted to persons for the manufacture, repair or sale of commercial weights and measures and weighing instruments and measuring instruments;
- (1) the powers, functions and duties of the Controller;
- (m) the qualifications, powers, functions and duties of Inspectors;
- (n) the vertification and stamping of weights, measures, weighing instruments and measuring instruments;
- (o) the inspection of weights, measures, weighing instruments and measuring instruments used in transations of trade or commerce;
- (p) the seizure, detention and disposal of weights and measures which are not authorised by this Act;
- (q) the books, accounts and records relating to weights, measures, weighing instruments, and measuring instruments to be maintained and the manner in which they may be maintained or produced;
- (r) the form and manner in which appeals and applications for revision may be made;
- (s) the fees for the grant of licences under section 27, and for verification, adjustment and stamping of weights, measures, weighing instruments and measuring instruments and for appeals and revisions; and
- (t) any other matter necessary for giving effect to the purposes of this Act.
- (3) In making any rules under this section, the Central Government may provide that a breach thereof shall be punishable with fine which may extend to five hundred rupees.
- 42. Repeal.—(1) The enactments specified in Part I of the Second Schedule shall stand repealed in an area in which or in relation to any goods or undertaking in respect of which this Act comes into force.
- (2) The enactments specified in Part II of the Second Schedule shall, to the extent to which they contain any provision which corresponds to any provision of this Act, stand repealed.

(3) If, immediately before the commencement of this Act or any provision thereof in any area or in relation to any class of goods or undertakings, there is in force in that area or in relation to that class of goods or undertakings, any law which corresponds to this Act or to any such provision thereof and which is not repealed by sub-section (1) or sub-section (2), that corresponding law shall stand repealed.

#### THE FIRST SCHEDULE

[See section 9(1)]

#### STANDARD OF WEIGHT

ı grain	=	0.000064799	kilogram
		0.0283495	kilogram
I ounce	and the state of t		
1 pound		0.4535924	kilogram
I cwt.		50.802	kilograms
I ton	=	1016.05	kilograms
ı tola	=	0.0116638	kilogram
	_	0.93310	kilogram
I seer			
r maund		37.3242	kilograms

#### STANDARD OF LENGTH AND CAPACITY

ı inch	_	0.0255	metre (exact)
1 foot	== *	0.3048	metre (exact)
ı yard	==	0.9144	metre (exact)
ı mile		1609.344	metres (exact)
nautical mile		1852	metres
I Imperial gallon		4.54596	litres.

#### THE SECOND SCHEDULE

(See section 42)

#### PART I

- 1. The Measures of Length Act, 1889 (II of 1889).
- 2. The Standards of Weight Act, 1939 (IX of 1939).

#### PART II

- 1. The Weights and Measures of Capacity Act, 1871 (XXXI of 1871).
- 2. The Sind Weights and Measures Act, 1932 (Sind Act XV of 1932).
- 3. The Bombay Weights and Measures Act, 1932, as applicable to Karachi Division.
- 4. The Punjab Weights and Measures Act, 1941 (Punjab Act XII of 1941).
- 5. The Bahawalpur State Weights and Measures Act, 1946.
- The North-West Frontier Weights and Measures Act, 1947 (N.W.F.P. Act XXIII of 1947).

MUZAFAR HUSAIN,

Secretary.

#### CORRIGENDA

[to the Pakistan Air Force (Amendment) Act, 1967 (VI of 1967)]

Section 1: In the section-heading, for "commencenment" read "commencement".

2: In line 2, for "said Act" read "said Act,".

3: In line 4, for "substituted" read "substituted;".

3: In the section-heading, for "90" read "91".

3: In line 3, for "time" read "time,".



## EXTRAORDINARY PUBLISHED BY AUTHORITY

#### RAWALPINDI, MONDAY, JUNE 12, 1967

#### NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 12th June, 1967

The following Act of the National Assembly received the assent of the President on the 10th June, 1967, and is hereby published for general information:—

#### ACT No. VI of 1967

An Act further to amend the Pakistan Air Force Act, 1953

WHEREAS it is expedient further to amend the Pakistan Air Force Act, 1953 (VI of 1953), for the purposes hereinafter appearing;

It is hereby enacted as follows:-

- 1. Short title and commencement.—(1) This Act may be called the Pakistan Air Force (Amendment) Act, 1967.
  - (2) It shall come into force at once.
- 2. Amendment of section 2, Act VI of 1953.—In the Pakistan Air Force Act, 1953 (VI of 1953), hereinafter referred to as the said Act in section 2, for clause (e), the following shall be substituted, namely:—
  - "(e) to such extent and subject to such conditions as the Central Government may direct, persons subject to the Pakistan Army Act, 1952 (XXXIX of 1952), or the Pakistan Navy Ordinance, 1961 (XXXV of 1961), when seconded for service with the Air Force."
- 3. Amendment of section 4, Act VI of 1953.—In the said Act, in section 4,—
  - (a) for clause (iv) the following shall be substituted, namely:
    - "(iv) "Air Force" means officers, warrant officers and airmen who by their commission, junior commission, terms of enrolment or otherwise, are liable to render continuously for a term air force service to Pakistan in every part of the world or any specified part of the world, including persons belonging to the Pakistan Air Force Reserves when called up for training or exercise or into actual service; ";

(385)

Price: Ps. 13

- (b) in clause (viii), after the word "officer", the words "or a warrant officer" shall be added;
- (c) in clause (xxx), in sub-clause (a), after the word "airmen", the words and comma "or of officers, warrant officers and airmen" shall be inserted; and
- (d) in clause (xxxi), for the word "appointed" the word "commissioned" shall be substituted.
- 4. Amendment of heading of Chapter III, Act VI of 1953.—In the said Act, in Chapter III, for the heading the following shall be substituted, namely:—
  - "Commissions and Enrolment".
- 5. Substitution of section 11, Act VI of 1953.—In the said Act, for section 11 the following shall be substituted, namely:—
  - "11. Grant of Commissions.—The President may grant to such person as he thinks fit a commission as an officer or a junior commission as a warrant officer of the Air Force."
- 6. Amendment of section 12, Act VI of 1953.—In the said Act, in section 12, for the word "warrant" the words "junior commission" shall be substituted.
- 7. Amendment of section 20, Act VI of 1953.—In the said Act, in section 20,—
  - (a) in sub-section (2), the comma and words ", any warrant officer or " shall be omitted;
  - (b) in sub-section (3), the words "warrant officer or" shall be omitted; and
  - (c) in sub-section (5), the words "warrant officer or" shall be omitted.
- 8. Amendment of section 26, Act VI of 1953.—In the said Act, in section 26,—
  - (a) in the marginal heading, after the word "aggrieved", the words "warrant officers and" shall be inserted;
  - (b) in sub-section (1), after the word "Any", occurring for the first time, the words "warrant officer or" shall be inserted; and
  - (c) in sub-section (2), after the word "aggrieved" the words "warrant officers or "shall be inserted.
- 9. Amendment of section 60, Act VI of 1953.—In the said Act, in section 60, for the words "other court" the words "other authority" shall be substituted.
- 10. Amendment of section 71, Act VI of 1953.—In the said Act, in section 71,—
  - (a) in sub-section (1), for the words "tried by a court-martial", the words "dealt with under this Act" shall be substituted and
  - (b) in sub-section (2), for the words "to try" the words "or an officer exercising authority under section 82 or section 36 to charge" shall be substituted.
- 11. Amendment of section 73, Act VI of 1953.—In the said Act, in section 73, in clause (f), the words "warrant officers and" shall be omitted.

- 12. Substitution of section 76, Act VI of 1953.—In the said Act, for section 76 the following shall be substituted, namely:—
  - "76. Dismissal of officers and warrant officers.—Whenever an officer or a warrant officer is sentenced to imprisonment, the court shall, by its sentence, sentence such officer or warrant officer to be dismissed from the service."
- 13. Amendment of section 79, Act VI of 1953.—In the said Act, in section 79,—
  - (a) in the marginal heading, the words "warrant officer or" shall be omitted; and
  - (b) the words "warrant officer or a" shall be omitted.
- 14. Amendment of section 90, Act VI of 1953.—In the said Act, in section 90, in clause (h), for the word "court" the word "board" shall be substituted.
- 15. Amendment of section 90, Act VI of 1953.—In the said Act, in section 91,—
  - (a) in the marginal heading, after the words "allowances of", the words "warrant officers and" shall be inserted;
  - (b) after the words "allowances of" the words "a warrant officer or" shall be inserted.
- 16. Amendment of section 106, Act VI of 1953.—In the said Act, in section 106, for the word "court" wherever occurring except in "court-martial" the word "board" shall be substituted.
- 17. Insertion of new section 106-A, Act VI of 1953.—In the said Act, after section 106, the following new section shall be inserted, namely:—
  - "106-A. *Inquiry into any other matter*.—A board of inquiry may also be assembled in the prescribed manner to inquire into any matter which may be referred to it."
- 18. Amendment of section 119, Act VI of 1953.—In the said Act, in section 119, after the word "court-martial", occurring for the second time the words "or by a criminal court" shall be inserted.
- 19. Amendment of section 123, Act VI of 1953.—In the said Act, in section 123, the following Explanation shall be added at the end, namely:—
  - "Explanation.—In this section the term "court-martial" shall include an officer exercising authority under section 82 or section 86."
- 20. Omission of section 125, Act VI of 1953.—In the said Act, section 125 shall be omitted.
- 21. Amendment of section 179, Act VI of 1953.—In the said Act, in section 179,—
  - (a) in the marginal heading, the words "warrant officer or" shall be omitted; and
  - (b) the words "a warrant officer or " shall be omitted.
- 22. Amendment of section 189, Act VI of 1953.—In the said Act, in section 189, in clause (1),—
  - (a) after the words "commanding officer of the unit", the words "or station" shall be inserted; and
  - (b) after the word "belonged", the words "or was attached" shall be inserted.
- 23. Amendment of section 202, Act VI of 1953.—In the said Act, in section 202, in sub-section (2), in clause (c), for the word "courts" the word "boards" shall be substituted.

### CORRIGENDA

[to the Mines (Amendment) Act, 1967 (VII of 1967)]

Section 3: In line 7, for "organisation" read "organisations".



## RAWALPINDI, MONDAY, JUNE 12, 1967

## NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 12th June, 1967

The following Act of the National Assembly received the assent of the President on the 10th June, 1967, and is hereby published for general information:—

ACT No. VII of 1967

An Act further to amend the Mines Act, 1923

WHEREAS Pakistan has ratified the Minimum Age (Industry) Convention (Revised), 1937 (Convention 59), and the Night Work (Women) Convention (Revised), 1948 (Convention 89);

And whereas it is necessary to give effect in Pakistan to the said Conventions and for that purpose further to amend the Mines Act, 1923 (IV of 1923), in the manner hereinafter appearing;

It is hereby enacted as follows:-

- 1. Short title and commencement.—(1) This Act may be called the Mines (Amendment) Act, 1967.
  - (2) It shall come into force at once,
- 2. Amendment of section 26-A, Act IV of 1923.—In the Mines Act, 1923 (IV of 1923), hereinafter referred to as the said Act, in section 26-A, for the words and comma "allowed to be present in any part of a mine which is below ground,", the words and comma "employed in any part of a mine," shall be substituted.
- 3. Amendment of section 46, Act IV of 1923.—In the said Act, in section 46, for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—
  - "Provided further that no exemption from the operation of the provisions of section 23 C shall be granted unless, in the case of an emergency, the national interest so requires and the employers' and workers' organisation concerned have been consulted."

(388)

PRINTED BY THE MANAGER, GOVERNMENT OF PAKISTAN PRESS, RAWALPINDI PUBLISHED BY THE MANAGER OF PUBLICATIONS, KAPACHI

#### CORRIGENDA

to the Excise Duty on Minerals (Labour Welfare) Act, 1967 (VIII of 1967)]

Page 392: In sub-section (8), in line 2, for "think to give" read "think fit to give".

... : In sub-section (11), in line 3, for "meannig" read "meaning".

" 393: In section 6, sub-section (2), in line 2, for "Cenrtal" read "Central"

" ": In section 7, sub-section (3),—
in line 3, for "required" read "require"; and
in line 8, for "accommodation" read "accommodation".

", 394: In section 9,—
in sub-section (2), in line 5, for "hte" read "the"; and
in sub-section (3), in line 2, for "Pakstian" read "Pakistan".



## RAWALPINDI, MONDAY, JUNE 12, 1967

#### NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 12th June, 1967

The following Act of the National Assembly received the assent of the President on the 10th June, 1967, and is hereby published for general information:—

#### ACT No. VIII of 1967

An Act to impose a duty of excise on certain minerals for financing measures for promoting the welfare of labour employed in the mining industry.

Whereas it is expedient to impose a duty of excise on certain minerals for financing measures for promoting the welfare of labour employed in the mining industry and to provide for the administration and utilisation of the proceeds of such duty and for matters ancillary thereto;

It is hereby enacted as follows:-

- 1. Short title, extent and commencement.—(1) This Act may be called the Excise duty on Minerals (Labour Welfare) Act, 1967.
  - (2) It extends to the whole of Pakistan.
- (3) It shall come into force on such date as the Central Government may, by notification in the official Gazette, appoint.
- 2. Definitions.—In this Act, unless there is anything repugnant in the subject or context,—
  - (a) "Commissioner" means the Mines Labour Welfare Commissioner appointed under section 9, and includes any officer authorised in writing by the Commissioner to exercise or perform any of his powers or functions under this Act;

(389)

Price: Ps. 19

[398 Ex. Gaz.]

- (b) "Fund" means the Mines Labour Housing and General Welfare Fund constituted under section 4;
- (c) "Housing Board" means the Mines Labour Housing Board constituted under section 6;
- (d) "Miners Welfare Board" means the Miners Welfare Board constituted under section 8; and
- (e) "prescribed" means prescribed by rules made under this Act.
- 3. Imposition and collection of duty.—(1) There shall be levied and collected as a cess for the purposes of this Act a duty of excise on all minerals specified in the Schedule despatched from the mines, at such rate not less than fifty paisa and not more than one rupee per ton as may be fixed by the Central Government by notification in the official Gazette:

Provided that the Central Government may, by notification in the official Gazette, exempt from liability to the duty any of such minerals or any class thereof.

- (2) The duty levied under sub-section (1) shall, subject to and in accordance with rules made in this behalf under this Act, be collected by such agencies (hereinafter referred to as the collecting agencies) and in such manner as may be prescribed.
- 4. Mines Labour Housing and General Welfare Fund.—(1) There shall be constituted a fund to be called the Mines Labour Housing and General Welfare Fund.
- (2) On the last date of each month or as soon thereafter as may be convenient, the proceeds of the duty levied under section 3 shall be paid by the collecting agencies into the State Bank of Pakistan or into any Government treasury or sub-treasury in the prescribed manner, and shall be credited to the Fund and apportioned under two separate accounts, to be called respectively the housing account of the Fund and the general welfare account of the Fund, in such manner and in such proportion as the Central Government may, by notification in the official Gazette, determine.
  - (3) There shall also be credited to—
    - (a) the housing account Fund—
      - (i) any grants made thereto by the Central Government;
      - (ii) rents if any, realised from housing accommodation constructed out of such account; and
      - (iii) any other moneys received by the Housing Board; and
    - (b) the general welfare account of the Fund-
      - (i) any grants made thereto by the Central Government; and
      - (ii) any other moneys received for the general welfare of the miners.
- 5. Expenditure from the Fund.—(1) The cost of administering the Fund and the salaries and allowances, if any of the Commissioner, Inspectors, Welfare Officers and other staff appointed to supervise or carry out measures financed from the Fund shall be defrayed out of the Fund, and shall be apportioned between and debited to the housing account and the general welfare account in such manner as may be prescribed.

- (2) The Central Government may out of the general welfare account of the Fund pay annually grants-in-aid to such of the mine owners as maintain to the satisfaction of the Commissioner dispensary services of the prescribed standard for the benefit of labour employed in their mines, so however that the amount payable as grant-in-aid to the owner of a mine shall not exceed—
  - (a) such proportion of the duty recovered in respect of the mineral dispatched from the mine less the proportionate cost of recovery as the Central Government may, by notification in the official Gazette, fix, or
  - (b) the amount spent by the owner in the maintenance of the dispensary service, as determined by the Commissioner,

#### whichever is less:

Provided that no grant-in-aid shall be payable in respect of any dispensary service maintained by the owner of the mine if the amount expended thereon, as determined by the Commissioner, is less than eighty rupees per mensem.

- (3) The balance of the moneys in the general welfare account of the Fund shall be applied by the Central Government to meet expenditure incurred in connection with measures which are in the opinion of the Central Government necessary or expedient to promote the welfare of the labour employed in the mining industry.
- (4) Without prejudice to the generality of sub-section (3), the moneys in the general welfare account of the Fund may be utilised to defray—
  - (a) the cost of measures for the benefit of labour employed in the mining industry directed towards—
    - (i) the improvement of public health and sanitation, the prevention of disease, the provision and improvement of medical facilities, including the provision and maintenance of dispensary services in mines the owners of which do not receive grants-in-aid under sub-section (2);
    - (ii) the provision and improvement of water-supplies and facilities for washing;
    - (iii) the provision and improvement of educational facilities:
    - (iv) the improvement of standards of living, including nutrition, amelioration of social conditions, and the provision of recreational facilities;
    - (v) the provision of transport to and from work.
  - (b) the grant to a Provincial Government, a local authority or the owner, agent or manager of a mine of money in aid of any scheme approved by the Central Government for any purpose for which moneys in the general welfare account of the Fund may be utilised;
  - (c) the allowances, if any, of the members of the Miners Welfare Board and the amounts debitable to the account under sub-section (1); and
  - (d) any other expenditure which the Central Government directs to be defrayed out of the moneys in the general welfare account of the Fund.
- (5) The Central Government shall publish annually in the official Gazette an estimate of receipts into and expenditure from the general welfare account of the Fund together with a statement of the accounts and report of the activities

financed during the previous year from the general welfare account of the Fund, and shall forward copies of such statement and report to the members of the Miners Welfare Board.

- (6) The moneys in the housing account of the Fund shall be applied by the Housing Board to defray—
  - (a) the cost of erecting, maintaining and repairing housing accommodation for labour employed in the mining industry and of providing services and facilities connected therewith;
  - (b) the cost of preparing schemes, and of acquiring any land required, for the purposes referred to in clause (a);
  - (c) the grant, subject to the previous approval of the Central Government, to a Provincial Government, a local authority or the owner, agent or manager of a mine of money in aid of any scheme approved by the Housing Board for the purposes referred to in clauses (a) and (b);
  - (d) the allowances, if any, of the members of the Housing Board and the amounts debitable to the account under sub-section (1); and
  - (e) any other expenditure which the Central Government directs to be defrayed out of the moneys in the housing account of the Fund.
- (7) In May of each year the Housing Board shall submit to the Central Government a statement in the prescribed form of the estimated receipts into and expenditure from the housing account of the Fund for the ensuing financial year together with a report of the activities financed during the previous year from the housing account of the Fund, and may at any time during the ensuing financial year submit to the Central Government a supplementary statement and shall forward copies of such statements and report to the members of the Miners Welfare Board.
- (8) The Housing Board shall comply with such direction as the Central Government may from time to time think to give in respect of expenditure from the housing account of the Fund.
- (9) The Housing Board may invest moneys in the housing account of the Fund in securities of the Central Government or, with the previous approval of the Central Government, in other securities.
- (10) The Housing Board shall cause to be maintained such books of account, and prepare an annual statement of accounts in such manner, as may be prescribed.
- (11) The Housing Board shall cause the housing account of the Fund to be audited annually by an auditor who shall be a chartered accountant within the meaning of the Chartered Accountants Ordinance, 1961 (XII of 1961), and as soon as the said account has been audited the Housing Board shall forward copies thereof together with copies of the report of the auditor thereon to the Central Government and to the members of the Miners Welfare Board.
- (12) The Central Government shall have power to decide whether any particular expenditure is or is not debitable to the housing account or the general welfare account, of the Fund, and its decision shall be final.
- (13) Before incurring any expenditure from the Fund other than expenditure of a routine or urgent nature, the Central Government or, as the case may be, the Housing Board shall consult the Miners Welfare Board.

- 6. Constitution, etc., of the Mines Labour Housing Board.—(1) The Central Government shall, by notification in the official Gazette, constitute a Mines Labour Housing Board to prepare and carry out, subject to the previous approval of the Central Government, schemes financed from the housing account of the Fund for the provision of suitable housing accommodation for labour employed in mining industry, and to carry out other functions of the Housing Board under this Act.
- (2) The Commissioner shall be the Chairman of the Housing Board, and the other members thereof shall be appointed by the Central Government and shall be of such number and chosen in such manner as may be prescribed.
- (3) The Housing Board shall be a body corporate by the name of the Mines Labour Housing Board, having perpetual succession and a common seal, with power to acquire and hold property, both movable and immovable, and shall by the said name sue and be sued.
- (4) No act done by the Housing Board shall be called in question on the ground merely of the existence of any vacancy in, or defect in the constitution of, the Housing Board.
- 7. Provisions regarding housing accommodation.—(1) The occupation by any person of any housing accommodation provided out of the housing account of the Fund shall be subject to payment of such rent by that person and compliance by him at all times with such conditions relating to his occupation of such accommodation as may be prescribed.
- (2) Before any person occupies any such accommodation he shall be furnished with a copy of the conditions referred to in sub-section (1), and if he so desires the said conditions shall be read over to him in a language which he understands; and the Housing Board shall cause to be published in such manner as it thinks best adapted for informing the persons concerned any changes which may from time to time be made in the said conditions.
- (3) If, in the opinion of the Housing Board, any person in occupation of any such accommodation fails or ceases to comply with any of the conditions referred to in sub-section (1), it may, by notice in writing, required him to vacate the accommodation on or before such date, not being less than thirty days after the service of the notice, as may be specified in the notice; and the occupation of such accommodation by such person or any dependent of his after the date so specified shall be unlawful, and such person or dependent may be evicted from such accommodation by use of such force as may be necessary.
- (4) There shall be payable in respect of the occupation of any such accommodation as aforesaid rent at such rate as may be prescribed:

Provided that the Housing Board may remit, subject to compliance at all times with the conditions referred to in sub-section (1), either the whole or any part of the prescribed rent:

Provided further that where, in the case of any person who is by virtue of a remission under the first proviso paying either no rent or a reduced rent, the Housing Board has reason to believe that such person has contravened any of the said conditions, it may by notice in writing require such person to pay, for the period of occupation commencing immediately after the expiry of seven days of the service of the notice, rent for the accommodation occupied by him at the full prescribed rate.

- (5) All rent payable in respect of the occupation of such accommodation as aforesaid, whether at the full prescribed rate or at a lesser rate, shall be recoverable as an arrear of land revenue.
- 8. Constitution, etc., of the Miners Welfare Board.—(1) The Central Government shall, by notification in the official Gazette, constitute a Miners Welfare Board to perform such functions as it may be required to perform by or under this Act or as the Central Government may, by notification in the official Gazette, entrust to it.
- (2) The members of the Miners Welfare Board shall be appointed by the Central Government and shall be of such number and chosen in such manner as may be prescribed:

Provided that the Board shall include an equal number of members representing Government, the owners of mines and workmen employed in the mining industry, and that at least one member of the Board shall be a woman.

- (3) The Central Government shall appoint one of its officers to be the Chairman of the Miners Welfare Board.
- 9. Appointment and powers of officers.—(1) The Central Government may appoint a Mines Labour Welfare Commissioner and such number of inspectors, Welfare Officers and other staff as it thinks fit to supervise and carry cut measures financed from the Fund.
- (2) The Commissioner or any Inspector or Welfare Officer may, with such assistance, if any, as he thinks fit, enter at all reasonable times any place which he considers it necessary to enter for the purpose of supervising or carrying out the measures financed from the Fund, and may do therein anything necessary for hte proper discharge of his duties.
- (3) Any person appointed under sub-section (1) shall be deemed to be a public servant within the meaning of section 21 of the Pakstian Penal Code (Act XLV of 1860).
- 10. Power to amend Schedule.—The Central Government may, by notification in the official Gazette, make such amendments and modifications in the Schedule as it thinks fit.
- 11. Power to make rules.—(1) The Central Government may, by notification in the official Gazette, and subject to the condition of previous publication, make rules to carry into effect the purposes of this Act.
- (2) In particular and without prejudice to the generality of the foregoing power, rules made under this section may provide for all or any of the following matters, namely:—
  - (i) the manner in which the duty levied under sub-section (1) of section 3 shall be collected, the agencies by whom the duty shall be collected, the persons who shall be liable to make the payments, the making of refunds, remissions and recoveries, the deduction by collecting agencies of a percentage of the realizations to cover the cost of collection, and the procedure to be followed in paying the proceeds into the State Bank of Pakistan or into any Government treasury or sub-treasury;

- (ii) the composition of the Housing Board, the manner in which its members shall be chosen, the term of office of its members, the allowances if any payable to them and the manner in which the Housing Board shall conduct its business, including the number of members necessary to form a quorum at a meeting thereof;
- (iii) the books of account to be maintained by the Housing Board, and the form of its financial estimates and statements of account;
- (iv) the composition of the Miners Welfare Board, the manner in which its members shall be chosen, the term of office of its members, the allowances, if any, payable to them and the manner in which the Board shall conduct its business;
- (v) the apportionment between the housing account and the general welfare account of the Fund of the expenditure on the administration of the Fund and on the salaries and allowances of the Commissioner, Inspectors, Welfare Officers and other staff employed for the purposes of this Act;
- (vi) the standard of dispensary services to be provided by owners of mines for the purposes of sub-section (2) of section 5, and the inspection and supervision of the dispensaries and other places at which such services are provided;
- (vii) the application by owners of mines for grants-in-aid, the authority to whom and the manner in which such applications shall be made and the particulars to be specified in such applications;
- (viii) the manner in which dispensary services may be provided by the Central Government;
- (ix) the conditions governing the grant of money from the general welfare account of the Fund to a Provincial Government, a local authority or the owner, agent or manager of a mine;
- (x) the rate of rent for housing accommodation provided out of the housing account of the Fund;
- (xi) the conditions of service and the duties of Inspectors, Welfare Officers and other staff appointed to supervise or carry out measures financed from the Fund;
- (xii) the duties and functions of the Commissioner;
- (xiii) the furnishing by owners, agents or managers of mines of statistical or other information, and the punishment by fine not exceeding two hundred rupees on failure to comply with the requirements of any rules made under this clause;
- (xiv) any other matter which under this Act is to be or may be prescribed.
- 12. Repeal of Act XXXII of 1947.—(1) On the coming into force of this Act, the Coal Mines Labour Welfare Fund Act, 1947, hereinafter referred to as the said Act, shall stand repealed.
  - (2) Upon the repeal of the said Act,-
    - (a) any balance remaining in the Fund constituted under the said Act shall be credited to the Fund constituted under this Act, and shall be apportioned between the housing account and the general welfare account of such Fund in such manner as the Central Government may determine:

- (b) the Housing Board and the Advisory Committee constituted under the said Act shall be deemed respectively to be the Housing Board and the Miners Welfare Board under this Act and the members thereof shall continue to hold office till the expiry of the term of their office or the constitution of the Housing Board or, as the case may be, Miners Welfare Board under this Act, whichever is earlier;
- (c) every appointment, rule and notification made or issued under the said Act and in force immediately before the repeal of the said Act shall, so far as it is not inconsistent with the provisions of this Act. be deemed to have been made or issued under this Act as if this Act were in force at the time at which such appointment, rule or notification was made or issued;
- (d) all assets, properties, investments and rights and all debts and l'abilities and obligations of whatever kind of the Housing Board subsisting immediately before the repeal of the said Act shall stand transferred to and vest in the Housing Board constituted under this Act; and
- (e) all suits and other legal proceedings instituted by or against the Housing Board before the repeal of the said Act shall be deemed to be suits and proceedings by or against the Housing Board constituted under this Act and shall be proceeded or otherwise dealt with accordingly.

#### The Schedule

(See sections 3 and 10)

- 1. Coal
- 2. Limestone.
- 3. Gypsum.
- 4. Sandstone.
- 5. Stone.
- 6. Silica Sand.

MUZAFAR HUSAIN,

Secretary.



## RAWALPINDI, TUESDAY, JUNE 20, 1967

## NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 20th June, 1967

The following Act of the National Assembly which received the assent of the President on the 17th June, 1967, is hereby published for general information:—

#### ACT No. IX of 1967

An Act to amend the Medical Council Ordinance, 1962

WHEREAS it is expedient to amend the Medical Council Ordinance, 1962 (XXXII of 1962), for the purpose hereinafter appearing;

It is hereby enacted as follows:-

- 1. Short title and commencement.—(1) This Act may be called the Medical Council (Amendment) Act, 1967.
  - (2) It shall come into force at once.
- 2. Amendment of section 3, Ordinance XXXII of 1962.—In the Medical Council Ordinance, 1962 (XXXII of 1962), in section 3, in subsection (1), for clause (b) the following shall be substituted, namely:—
  - "(b) one member each to be elected by the members of the Syndicate of each Pakistan University from amongst the members of the medical faculty or the dental faculty of the University or, if the University has both a medical faculty and a dental faculty, from amongst the members of the two faculties;".

MUZAFAR HUSAIN,

Secretary.

(463)

PRINTED BY THE MANAGER, GOVERNMENT OF PAKISTAN PRESS, RAWALPINDI PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

Price: Ps. 6



## RAWALPINDI, TUESDAY, JUNE 20, 1967

## NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 20th June, 1967

The following Act of the National Assembly which received the assent of the President on the 19th June, 1967, is hereby published for general information:—

## ACT No. X of 1967

An Act further to amend the Agricultural Development Bank Ordinance, 1961

Whereas it is expedient further to amend the Agricultural Development Bank Ordinance, 1961 (IV of 1961), for the purposes hereinafter appearing;

It is hereby enacted as follows:-

- 1. Short title and commencement.—(1) This Act may be called the Agricultural Development Bank (Amendment) Act, 1967.
  - (2) It shall come into force at once.
- 2. Amendment of section 1, Act IV of 1961.—In the Agricultural Development Bank Ordinance, 1961 (IV of 1961), hereinafter referred to as the said Ordinance, in section 1, for sub-section (2) the following shall be substituted, namely:—
  - "(2) It extends to the whole of Pakistan and also applies to the business of the Bank transacted outside Pakistan and the persons conducting such business."
- 3. Amendment of section 19, Act IV of 1961.—In the said Ordinance, in section 19, after sub-section (5), the following new sub-section shall be added, namely:—
  - "(6) Subject to such directions, if any, as may be given by the Central Government, the Bank may carry on and transact outside Pakistan all or any of the business specified in subsection (1)."

MUZAFAR HUSAIN,

Secretary.

(464)

PRINTED BY THE MANAGER, GOVERNMENT OF PAKISTAN PRESS, RAWALPINDI PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

Price: Ps. 6

# The Gazette



# of Pakistan

## EXTRAORDINARY PUBLISHED BY AUTHORITY

## RAWALPINDI, TUESDAY, JUNE 20, 1967

## NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 20th June, 1967

The following Act of the National Assembly which received the assent of the President on the 20th June, 1967, is hereby published for general information:—

#### ACT No. XI of 1967

An Act to establish Pharmacy Councils to regulate the practice of pharmacy

WHEREAS it is expedient to establish Pharmacy Councils to regulate the practice of pharmacy and to provide for matters connected therewith and incidental thereto;

AND WHEREAS the national interest of Pakistan in relation to the achievement of uniformity within the meaning of clause (2) of Article 131 of the Constitution requires Central legislation in the matter;

It is hereby enacted as follows:-

- 1. Short title, extent and commencement.—(1) This Act may be called the Pharmacy Act, 1967.
  - (2) It extends to the whole of Pakistan.
  - (3) It shall come into force at once.
- 2. Definitions.—In this Act, unless there is anything repugnant in the subject or context,—
  - (a) "approved" means approved under section 18 or, as the case may be, section 19;
  - (b) "Central Council" means the Pharmacy Council of Pakistan established under section 3;

(465)

Price: Ps. 25

- 466
- (c) "Council" means a Pharmacy Council established under section 3;
- (d) "Medical Institution" means an institution whose medical qualifications are recognised under the Medical Council Ordinance, 1962 (XXXII of 1962);
- (e) "Pharmaceutical Society of Pakistan" means the society registered under the Societies Registration Act, 1860 (XXI of 1860), and known at the commencement of this Act by that name;
- (f) "Pharmacist" means a person who, for a fee, salary or other consideration paid to him or to another person on his behalf, manufactures, prepares, distributes, sells, or serves any prescription for, any medicine, drug or pharmaceutical preparation;
- (g) "Provincial Council" means the Pharmacy Council of East Pakistan or, as the case may be, the Pharmacy Council of West Pakistan, established under section 3.
- 3. Establi hment of Pharmacy Councils.—(1) Within a period of one year from the commencement of this Act,—
  - (a) The Central Government shall, by notification in the official Gazette, establish a Central Pharmacy Council to be known by the name of the Pharmacy Council of Pakistan; and
  - (b) the Provincial Government shall, in like manner, establish a Provincial Pharmacy Council to be known by the name of the Pharmacy Council of East Pakistan or, as the case may be, the Pharmacy Council of West Pakistan.
- (2) Each of the Pharmacy Councils established under sub-section (1) shall be a body corporate having perpetual succession and common seal, with power, among others, to acquire, hold and dispose of property, and shall by its name sue and be sued.
- 4. Composition of Central Council.—(1) The Central Council shall, subject to the provisions of sub-section (2), consist of the following members, namely:—
  - (a) the Director-General of Health, Government of Pakistan, ex officio, who shall, unless the Central Government appoints any other officer to be the President, also be the President of the Council;
  - (b) the officer, if any, appointed under clause (a) to be the President of the Council;
  - (c) four persons, two being from each Province, to be so nominated by the Central Government in consultation with the Provincial Government that one is a Professor of Medicine and one a Professor of Pharmacology of a medical institution in Pakistan;
  - (d) eight persons, four being from each Province, to be so nominated by the Provincial Government that one of the persons nominated by it is a member of the Provincial Council and the other a teacher in an institution where pharmacy or pharmaceutical chemistry is taught;
  - (e) two persons, one being from each Province, to be nominated by the Pharmaceutical Society of Pakistan.

(2) The Central Government may, by notification in the official Gazette, increase or decrease the number of persons to be nominated by it under clause (c) of sub-section (1) so however that the number of persons to be nominated from each Province remains equal:

Provided that the decrease in the number of members shall not affect the continuance in office of, and the performance of functions by, any member until the expiry of his term.

- 5. Composition of the Provincial Council.—(1) A Provincial Council shall, subject to the provisions of sub-section (2), consist of the following members, namely:—
  - (a) in the case of the Pharmacy Council of West Pakistan, the Secretary to the Government of West Pakistan in the Health Department, ex officio and in the case of the Pharmacy Council of East Pakistan, the Director of Health Services to the Government of East Pakistan, ex officio, who shall, unless the Provincial Government appoints any other officer to be the President, also be the Presidents of the respective Provincial Councils;
  - (b) the officer, if any, appointed under clause (a) to be the President of the Council;
  - (c) eight persons to be nominated by the Provincial Government;
  - (d) two persons to be nominated by the Provincial Branch of the Pharmaceutical Society of Pakistan.
- (2) The Provincial Government may, by notification in the official Gazette, increase or decrease the number of persons to be nominated by it under clause (c) of sub-section (1):
  - Provided that the decrease in the number of members shall not affect the continuance in office of, and the performance of functions by, any member until the expiry of his term.
- 6. Disqualification for membership.—A person, other than a Professor of a medical institution or a teacher of a subject pertaining to pharmacy in any other institution where pharmacy or pharmaceutical chemistry is taught, shall not be eligible for nomination as a member of a Council unless he is a registered pharmacist:
  - Provided that, for the purpose of the constitution of the first Council, a person who is qualified to be registered as a pharmacist under this Act, shall be eligible for such nomination.
- 7. Publication of names.—The Central Government or, as the case may be, the Provincial Government shall publish in the official Gazette the names or the official titles of the members of the Council.
- 8. Term of office.—(1) Subject to the provisions of sub-section (2), a member other than an ex officio member shall hold office for a period of three years commencing on the day on which he assumes office and shall be eligible for re-nomination:

Provided that notwithstanding the expiry of his term a member shall continue to function until his successor assumes office.

- (2) Where the Central Government or, as the case may be, the Provincial Government, upon the recommendation of a majority of the members of the Council, is satisfied that a member of the Council is negligent in the discharge of his duties or is guilty of any unprofessional or disnonourable conduct or is otherwise not competent to perform the functions of a member, it may, by notification in the official Gazette, remove such member; and upon the publication of such notification the seat of the member shall become vacant.
- 9. Filling of casual vacancy.—A casual vacancy in the office of a member shall be filled for the remainder of the term of such member, not being less than six months, by nominating another person in his place, in the same manner in which such member was nominated.
- 10. Vacancy, etc., not to invalidate the proceedings of a Council.—
  No act or proceedings of a Council shall be invalid merely on the ground of the existence of any vacancy in, or any defect in the composition of, the Council.
- 11. Election of Vice-President.—(1) A Council shall every year elect one of its members to be the Vice-President of the Council and the Vice-President so elected shall hold office for a period of one year and shall be eligible for re-election:
  - Provided that a Vice-President shall, notwithstanding the expiry of his term, continue to function until his successor is elected.
- (2) The Vice-President shall perform such functions as may be entrusted to him by the Council and, in the absence of the President, also the functions of the President.
- 12. Committees of a Council.—(1) A Council may constitute such committees as it deems fit for the purpose of advising and assisting it in the performance of its functions.
- (2) A committee constituted under sub-section (1) may co-opt as its member any person whose assistance or advice it may consider necessary for the efficient performance of its functions.
- 13. Meetings of a Council.—(1) A Council shall meet at such time and place, and a meeting of the Council shall be summoned and conducted in such manner, as may be laid down by its bye-laws:
  - Provided that, until such bye-laws are made, the President of the Council may, by notice addressed to each member, summon and conduct a meeting at such time and place and in such manner as he may deem expedient.
- (2) The President and, in his absence, the Vice-President shall preside at every meeting of the Board and, in the absence of both the President and the Vice-President, the members present shall elect one amongst them to preside.
- 14. Annual report.—As soon as may be after the close of every year, the Central Council shall submit to the Central Government and a Provincial Council to the Provincial Government, an annual report giving an

account of its proceedings together with a statement of moneys received and expenses incurred by it during that year.

- 15. Appointment of Secretary, officers and staff of the Council.—(1) A Council shall, with the approval in the case of the Central Council of the Central Government and in the case of a Provincial Council of the Provincial Government, appoint a Secretary from amongst persons eligible for registration as pharmacists on such terms and conditions as it may deem fit.
- (2) The Council may also appoint such officers and staff as may be necessary for the efficient performance of its functions.
- 16. Finances.—(1) The funds of the Central Council shall consist of such moneys as may be placed at its disposal by the Central Government.
- (2) The funds of a Provincial Council shall consist of the fees received by it under this Act and of such moneys as may be placed at its disposal by the Provincial Government.
- 17. Functions of the Central Council.—(1) The functions of the Central Council shall be—
  - (a) to approve examinations in pharmacy for the purpose of qualifying persons for registration as pharmacists;
  - (b) to prescribe the subjects in which approved examinations shall be held;
  - (c) to approve the courses of study and practical training in pharmacy for the purpose of admission to approved examinations;
  - (d) to prescribe the conditions and procedure for admission of candidates to an approved examination;
  - (e) to lay down the standard of teaching to be maintained by institutions conducting the approved courses of study;
  - (f) to prescribe the equipment and facilities to be made available to the students;
  - (g) to recognise degree or diplomas in pharmacy for the purpose of registration as pharmacists;
  - (h) to cause inspection of institutions which conduct any courses of study in pharmacy and of the teachings imparted and examinations held by them; and
  - (i) to do such other acts and things at it may be empowered or required to do by or under this Act.
- (2) The Central Council, with the previous approval of the Central Government, may, by notification in the official Gazette, make regulations for the purposes of sub-section (1).
- 18. Approval of examinations.—(1) Any institution or authority, including a Provincial Council, which holds an examination in pharmacy, may apply to the Central Council for approval of the examination for the purpose of qualifying a person for registration as a pharmacist under this Act.
- (2) The Central Council, if it is satisfied after such enquiry as it may think fit that the examination for the approval of which an application

has been made under sub-section (1) is in conformity with this Act and the regulations, shall approve the examination and, by notification in the official Gazette, declare it to be an approved examination for the purpose of qualifying a person for registration as a pharmacist under this rec.

- 19. Approval of courses of study.—(1) Any institution or authority which conducts a course of study in pharmacy may apply to the Central Council for approval of such course of study for the purpose of admission to an approved examination.
- (2) The Central Council, if it is satisfied after such enquiry as it may think fit that the course of study for the approval of which an application has been made under sub-section (1) is in conformity with this Act and the regulations, shall submit the application together with its recommendation to the Central Government and shall, upon the approval of the course of study by the Central Government, declare it, by notification in the official Gazette, to be an approved course of study for the purpose of admission to an approved examination.
- 20. Furnishing of information.—Every institution or authority which applies for the approval of an examination under section 18 or of a course of study under section 19, or holds an approved examination, or conducts an approved course of study, shall furnish to the Central Council such information as the Council may, from time to time, require relating to—
  - (a) the course of study conducted and training given;
  - (b) the examination held;
  - (c) the ages at which the students may undergo the course of study;
  - (d) the equipment and facilities provided for the students; and
  - (e) matters generally pertinent to the course of study, training and examinations and standard of teaching.
- 21. Inspectors—(1) The Central Council may appoin such Inspectors for the inspection of institutions as it may consider necessary.
- (2) An inspector appointed under sub-section (1) may, if he is so authorised in writing by the President of the Council,—
  - inspect any institution which holds an approved examination or conducts an appr ved course of study and may attend any such examination held by such institution;
  - (b) inspect any institution which has applied for the approval of the examination held, or course of study conducted, by it and attend any examination held by such institution.
- (3) An Inspector who attends any examination shall not interfere with the conduct thereof but shall submit to the Central Council a report on the sufficiency or otherwise of such examination and on any other matter in regard to which the Central Council may require him to report.
- 22 Withdrawal of approval.—(1) Where, upon a report by an Inspector, it appears to the Central Council that an approved course of study or an approved examination does not continue to be in conformity with this Act and the regulations, the Central Council shall give notice to the institution or authority concerned calling upon it to explain in writing why the approval of its course of study or examination should not be witherawn.

- (2) The institution or authority to whom a notice bas been given under sub-section (1) shall, within sixty days from the receipt of such notice, comply with the notice and may also make such representation to the Central Council, through the Provincial Government, as it may wish to make.
- (3) The Central Council, after considering the explanation given and any representation made under sub-section (2) and any observations on the representation which the Provincial Government may think fit to make, may, by notification in the official Gazette, declare that its approval of the course of study or examination conducted or held by the institution or authority concerned shall stand withdrawn with effect from such date as may be specified therein; and every such declaration shall state that the course of study or examination conducted or held by such institution or authority shall be deemed to be approved only when completed or passed, as the case may be, before the date so specified.
- 23. Functions of a Provincial Council.—The functions of a Provincial Council shall be—
  - (a) to prepare and maintain registers of pharmacists and apprentices in pharmacy;
  - (b) to register pharmacists and grant certificates of registration;
  - (c) to conduct examinations for the purpose of registration as pharmacists; and
- (d) to do such other acts and things as it may be empowered or required to do by this Act.
- 24. Preparation and maintenance of Registers.—(1) The Provincial Council shall prepare or cause to be prepared and maintained the following Registers of Pharmacists and apprentices for the Province, namely:—
- (a) Register A—in which shall be registered the persons specified in clause (a) of sub-section (1) of section 25, and paragraphs (i), (ii), (iii) and (iv) of the provise to that sub-section;
  - (b) Register B—in which shall be registered the persons specified in clauses (b) and (c) of the said sub-section and paragraphs (v), (vi), (vii) and (viii) of the proviso thereto; and
  - (c) Register C-in which shall be regis'ered the apprentices in pharmacy:
- Provided that the Provincial Council may, with the previous approval of the Provincial Government, discontinue the registration of apprentices in pharmacy and may, with like approval re-open such registration after it has been discontinued and shall, upon such discontinuance or re-opening, publish in the official Gazette a notice thereof specifying the date of such discontinuance or re-opening.
- (2) Every Register prepared and maintained under sub-section (1) shall include the following particulars relating to a person registered, namely:—
  - (a) full name;
  - (b) residential address;
  - (c) professional address;
  - (d) father's name;

- (e) date and place of birth;
- (f) nationality;
- (g) qualifications;
- (h) date on which registered; and
- (i) such other particulars as may be prescribed by bye-laws.
- 25. Qualifications for registration as a pharmacist or as an apprentice in pharmacy.—(1) The following persons shall, subject to the provision of sub-section (3), be qualified for registration as pharmacists under this Act, namely:—
  - (a) persons who hold a degree in pharmancy conferred by a University or an institution affiliated thereto, where the degree is recognised by the Central Council;
  - (b) persons who hold a diploma in pharmacy granted by any institution recognised by the Central Council; and
  - (c) persons who pass the examination in pharmacy held by a Provincial Council:
  - Provided that, during the period of five years from the commencement of this Act, the following persons shall also be deemed to be qualified for registration, namely:—
    - graduates in pharmacy from a University or an institution affiliated thereto;
    - (ii) graduates in science from a University or an institution affiliated thereto, with chemistry or pharmaceutical chemistry or pharmacology or micro-biology as the principal subject, who are engaged in the manufacture or test and analysis of drugs and medicines in any drug manufacturing concern licensed under the Drugs Act, 1940 (XXIII of 1940), or in any Government institution or laboratory;
    - (iii) Inspectors of Drugs appointed under the Drugs Act, 1940 (XXIII of 1940), and Government Analysts so appointed;
    - (iv) teachers in any subject related to pharmacy in an institution conducting courses of study in pharmacy;
    - (v) persons who hold a diploma in pharmacy granted by any institution;
    - (vi) persons other than those specified in clauses (i) to (v) who are "qualified persons" within the meaning of rule 65 of West Pakistan Drugs Rules, 1958, or rule 24 of the Bengal Drugs Rules, 1946;
    - (vii) persons engaged in compounding or dispensing medicine in a Government Hospital; and
    - (viii) persons certified as qualified compounders and dispensers of medicine by Government Hospital.
- (2) A person shall, subject to the provisions of sub-section (3), be qualified to be registered as an apprentice in pharmacy if he has been taken as a student or apprentice in pharmacy by, and produces a certificate to that effect from, a pharmacist registered under this Act and approved for the purpose, by notification in the official Gazette, by the Provincial Council.

- (3) No person shall be qualified for registration as a pharmacist or as an apprentice in pharmacy—
  - (a) if he is of unsound mind and stands so declared by a court; or
  - (b) if he has been convicted by a court of any offence which in the opinion of the Provincial Council involves moral turpitude.
- 26. Procedure for registration.—(1) As soon as may be after the opening of the Registers under section 24, the Provincial Council shall, by notification in the official Gazette, invite applications from persons desirous of being registered as pharmacists or as apprentices in pharmacy.
- (2) An application for registration shall contain such particulars and be made in such form as may be specified by the Provincial Council and shall be accompanied by such fee as may be prescribed by the bye-laws.
- (3) The Provincial Council shall examine every application received by it and, if it is satisfied that the applicant is qualified for registration under section 25, direct the entry of the name of the applicant in the appropriate Register.
- (4) The Provincial Council shall, if it rejects the application of any person, inform the applicant in writing of such rejection within ninety days from the date of receipt of the application, and the applicant may within sixty days of the receipt of the information appeal against such rejection to the Provincial Government whose decision thereon shall be final.
- (5) Failure to inform the applicant of the rejection within the period specified in sub-section (4) shall be treated as acceptance of the application for registration.
- 27. Certificate of registration.—(1) The Provincial Council shall issue a certificate of registration to a person who has been registered under section 26.
- (2) A certificate of registration issued under sub-section (1) shall bear a number and the official seal of the Council and be signed by its President and the Secretary and shall contain the following, namely:—
  - (a) a passport size photograph of the person registered;
  - (b) the full signature of the person registered; and
  - (c) an endorsement of any mark of identification of the person registered.
- (3) A copy of the certificate with all the particulars specified in subsection (2) shall be kept in the official records of the Council.
- (4) A person to whom a certificate of registration has been issued may, if the original is lost, defaced or mutilated or for any other reason, obtain a duplicate thereof on payment of the same fee as was paid for the original.
- 28. Revocation of certificate.—(1) The Provincial Council may, after giving the person concerned an opportunity to make representation and of being heard, revoke the certificate of registration issued to him, if such person—
  - (a) incurs any disqualification specified in sub-section (3) of section 25; or

- (b) contravenes any of the provisions of the Poisons Act, 1919 (XII of 1919), the Dangerous Drugs Act, 1930 (II of 1930), the Drugs Act, 1940 (XXIII of 1940), or this Act or of the rules made under any of those Acts; or
- (c) fails or neglects to comply with any directive in respect of the profession of a pharmacist with the Central Government or the Provincial Government may, from time to time, issue; or
- (d) is guilty of such professional misconduct as may be laid down by the Provincial Council in this behalf.
- (2) Where any certificate of registration is revoked under sub-section (1), the name of the person whose certificate has been so revoked shall, after he has been given a notice in writing of such revocation, be struck off the register in which his name was entered and his registration shall thereupon stand cancelled.
- (3) The Provincial Council may, of its own motion, and shall, upon an application made in this behalf within thirty days of the receipt of the notice under sub-section (2) by the person concerned, review its decision to revoke a certificate of registration; and the decision of the Council upon such review shall be final.
- 29. Examination for registration as pharmacists.—(1) For the purpose of registration as pharmacists, the Provincial Council shall, after giving notice in this behalf hold examinations twice in every year.
- (2) An examination under sub-section (1) shall be held at least at three places in a Province.
- (3) Notice of an examination shall be published for a continuous period of not less than one week in at least one newspaper in English and one newspaper in the local language, each having wide circulation in the Province.
- (4) Every application for admission to an examination shall be made in such manner and in such form as may be specified by the Provincial Council and shall be accompanied by—
  - (a) such fee as may be prescribed by the bye-laws;
  - (b) a certificate of good moral character from a respectable person; and
  - (c) such other papers or particulars as may be required by the Provincial Council.
- 30. Qualifications for admission to an examination.—An applicant for admission to an examination under section 29,—
  - (a) shall not be below seventeen years of age on the date fixed for the examination;
  - (b) must have passed the matriculation examination or an equivalent Higher Secondary or Senior Cambridge examination with general science as one of the subjects, or a qualifying examination in the English language and general science held by the Provincial Council; and

- (c) must have been registered as an apprentice in pharmacy for a period of not less than two years before the date fixed for the examination:
- Provided that clause (c) shall not apply during any period during which registration of apprentices in pharmacy remains discontinued under the proviso to sub-section (1) of section 24 and the period of two years thereafter.
- 31. Prohibition of practice without registration.—(1) Subject to the provisions of sub-section (4), no person shall, after the expiry of five years from the commencement of this Act or such later date as the Central Government may, by notification in the official Gazette, specify in this behalf, practice as a pharmacist unless he is a registered pharmacist and displays his certificate of registration in a conspicuous place within the premises in which he so practises.
- (2) Whoever employs any pharmacist for the purpose of any business in pharmacy shall cause the certificate of registration of the pharmacist so employed to be displayed in a conspicuous place within the premises in which such business is carried on.
- (3) Whoever contravenes the provisions of sub-section (1) or sub-section (2) shall be punishable, on first conviction, with fine which may extend to two hundred rupees, and, on each subsequent conviction, with imprisonment for a term which may extend to three months, or with fine which may extend to two hundred rupees, or with both.
  - (4) Nothing in sub-section (1) shall apply to-
    - (a) a registered medical practitioner as defined in the Medical Council Ordinance, 1962 (XXXII of 1962), or a person authorized to prescribe antibiotic and dangerous drugs under the Allopathic System (Prevention of Misuse) Ordinance, 1962 (LXV of 1962), who dispenses medicine to his own patients or serves his own prescriptions;
    - (b) a person who deals in non-poisonous household remedies in original and unopened container at any store or place or prepares non-poisonous household remedies in accordance with the rules made under the Drugs Act, 1940 (XXIII of 1940);
    - (c) a person who manufactures, sells or distributes drugs and medicines which fall exclusively under the unani, ayurvedic, biochemic or homoeopathic system of medicine;
    - (d) a person engaged as a health or veterinary technician in a Government hospital or institution; and
    - (e) a foreign pharmacist who is engaged, with the approval of the Central Council, for the purposes of consultation, advice or instruction.
- 32. Cognizance of offences, etc.—No court shall take cognizance of an offence under this Act except upon a complaint in writing made by an Inspector appointed under the Drugs Act, 1940 (XXIII of 1940), or an officer specially empowered in this behalf by the Provincial Government.
- 33. Indemnity.—No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done under this Act.

- 34. Power to make bye-laws.—(1) A Council may with the previous approval, in the case of the Central Council of the Central Government, and in the case of a Provincial Council of the Provincial Government, make bye-laws for carrying out the purposes of this Act.
- (2) In particular and without prejudice to the generality of the foregoing power, such bye-laws may provide for all or any of the following matters, namely:—

(a) the procedure for the meetings of the Council and of its com-

mittees;

(b) the management of the property of the Council;

- (c) maintenance and audit of the accounts of the Council;
- (d) the procedure for election of the Vice-President;
- (e) the powers and duties of the President, Vice-President and other members of the Council;
- (f) the terms and conditions of service of the Secretary and other officers and staff of the Council;
- (g) fees to be prescribed under this Act; and
- (h) such other matters as are required by this Act to be provided for by bye-laws or are considered necessary for the efficient performance of the functions of the Council.
- (3) Until such time as the bye-laws are made, the President of the Council may issue such instructions as he may consider necessary to regulate all or any of the matters specified in sub-section (2); and any such instructions shall stand rescinded upon the making of bye-laws by the Council.

MUZAFAR HUSAIN, Secretary.

## CORRIGENDA

[to the Finance Act, 1967 (XII of 1967)]

Page	498:	In line 23, for "tion" read "tion,".
,,	502:	In line 19, for "payment" read "such payment".
33	,,	In the last line, for "made" read "made,".
,,	506:	In line 4, for "payable section" read "payable under section".
,,	512:	In line 8, in column 1, for "eaceed" read "exceed".
,,	515:	Against heading No. 12.04, in column 2, for "fresh dried"
		read "fresh, dried".
55	,, :	Against heading No. 12.05, in column 2, for "Chicorty" read
		"Chicory".
22	,, :	Against heading No. 13.02A, in the second line, in column 3,
		delete "20% ad val.".
>>	-::	Against heading No. 13.03, in column 3, for "or" read "of".
22	516:	In line 11, in column 1, for "22.01" read "22.10".  Against heading No. 25.13, in column 2, for "granet" read
22	99. :	"garnet".
	40	Against heading No. 28.17, in column 2, for "bydroxide" read
37	,, :	"hydroxide".
	517:	Against heading No. 29.11, in column 2, for "aldehyed-ethers,"
22	317.	read "aldehyde-ethers".
	518:	Against heading No. 29.38, in column 2, in line 2, for "ther of"
22	210.	read "thereof".
100	,, :	Omit line 10 from the bottom of the page.
**	,, :	Against heading No. 30.01, in column 2, in line 4, for "pro-
25	33.00	phylacite" read "prophylactic".
22	519:	Against heading No. 32.10, in column 2, in line 2, for "tablets,
		jars," read "tablets, tubes, jars,".
,,	520:	Against heading No. 39.02, in column 2, in line 10, for "tow"
		read "two".
**	,, :	Against heading No. 40.01, in column 2, in line 2, for "lates"
		read "latex".
15	522:	Against heading No. 60.06, in column 2, in line 1, for "therof"
		read "thereof".  Against heading No. 61.07B, for existing column 2 and 3 read
22	,, :	Against heading No. 01.07B, for existing column 2 and 3 read
		"Ties, bow ties and cravats.
		B. Other 100% ad val.".
23	523:	Against heading No. 68.02B, in column 2, in line 1, for "land"
		read "and".
**	,, :	Against heading No. 68.04A, in column 2, in line 9, for "whells"
		read "wheels".
,,	524:	Against heading No. 73.32, in column 2, in line 3, for "cotlers,"
		read "cotters,".
22	,, :	Against heading No. 76.07, in column 2, in line 1, for "elbow"
	525.	read "elbows".  Against heading No. 80.01, in column 2, in line 1, for "waste"
**	525:	read "tin waste".
	526:	
333	320.	read "more".
	528:	
,,	220.	ded" read "expanded".
122	529:	
,,		cial" read "artificial".

#### CORRIGENDA-contd.

Page	529:	
,,	., :	In the Third Schedule, in line 9, for "specified" read "specified"
,,	,, :	In the Third Schedule, in line 11, for "of" read "or".
33		In line 2, for "road" read "roads,"
,,		In line 16, for "tow" read "two".
"		In line 17, for "Explanations," read "Explanation,".
	,, :	
,,		In the Fifth Schedule, in line 5, for "inidvidual" read "in-
"	222.	dividual".
,,	534:	In line 2, in first column, for "1000" read "4000".

the real fill and the part of the latter than the latter than



## RAWALPINDI, FRIDAY, JUNE 30, 1967

## NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 30th June, 1967

The following Act of the National Assembly received the assent of the President on the 30th June, 1967, and is hereby published for general information:—

## ACT No. XII of 1967

An Act to give effect to the financial proposals of the Central Government and to amend certain laws

WHEREAS it is expedient to make provisions to give effect to the financial proposals of the Central Government and to amend certain laws for the purposes hereinafter appearing;

It is hereby enacted as follows:-

- 1. Short title and extent.—(1) This Act may be called the Finance Act, 1967.
  - (2) It extends to the whole of Pakistan.
  - (3) It shall come into force at once.
- 2. Amendment of Act VI of 1898.—In the Post Office Act, 1898 (VI of 1898), for the existing First Schedule thereto, the Schedule set out in the First Schedule to this Act shall be substituted.
- 3. Amendments of Act XXXII of 1934.—The amendments set out in the Second Schedule to this Act shall be made in the Tariff Act, 1934 (XXXII of 1934).
- 4. Amendments of Act XXII of 1965.—The amendments set out in the Third Schedule to this Act shall be made in the Finance (Supplementary) Act, 1965 (XXII of 1965).
- 5. Amendments of Act I of 1944.—The following amendments shall be made in the Central Excises and Salt Act, 1944 (I of 1944), namely:—
  - (1) for section 4, the following shall be substituted and shall be deemed to have been so substituted on the 28th January, 1961, namely:—
    - "Where under this Act any article is chargable with duty at a rate dependent on the value of the article, such value shall be deemed

(493 ) Price: Ps. 81 to be the wholesale cash price for which an article of the like kind and quality is sold or is capable of being sold to the general body of retail traders on the day on which the article which is being assessed to duty is removed from the factory or the warehouse, as the case may be, without any abatement or deduction whatever except the amounts of duty and sales tax then payable."

- (2) In section 11, for the words and comma "his hands or under his disposal or control, or may recover the amount by attachment or sale of excisable goods", the words and commas "the hands or at the disposal or control of such officer or of the Central Government, or may recover the amount by attachment and sale of excisable goods or any plant, machinery and equipment used for the manufacture of such goods or any other goods in the factory" shall be substituted.
- (3) In section 12A, in sub-section (1), after the word "exempt", the commas and words ", subject to such conditions, if any, as may be specified therein," shall be inserted.
- (4) In section 35-
  - (i) in sub-section (1), in the proviso, after the words "no order", the words "imposing or "shall be inserted; and
  - (ii) for sub-section (2) the following shall be substituted, namely:-
    - "(2) No appeal under sub-section (1) shall lie in any case after the Central Board of Revenue has initiated any proceedings under section 35A in respect of such case.".
- (5) In section 35A, after sub-section (2) the following new sub-section shall be added, namely:—
  - "(3) No proceedings under sub-section (1) shall be initiated in a case where an appeal under sub-section (1) of section 35 is pending except after the disposal of such appeal.".
- (6) In section 36, in the proviso, after the words "no order", the words "imposing or" shall be inserted.
- (7) In section 40, for sub-section (1) the following shall be substituted, namely:—
  - "(1) No suit shall be brought in any civil court to set aside or modify any order passed, or any assessment, levy or collection of any duty, under this Act.".
- (8) The First Schedule shall be amended in the manner specified in the Fourth Schedule to this Act.
- 6. Amendment of Act XI of 1922.—In the Income-tax Act, 1922 (XI of 1922),—
  - (1) in section 2,—
    - (a) in clause (6C),—
      - (i) for the words and commas "of the face value or the paidup value, whichever is the less, of bonus shares declared, issued or paid by it to its shareholders" the words and commas "representing the face value of any bonus shares or the amount of any bonus declared, issued or paid to its shareholders with a view to increasing the paid-up capital" shall be substituted; and

- (ii) for the word and full stop "purchaser" at the end, the words, commas and semi-colon "purchaser and in the case of a company, the amount by which its free reserves exceed the paid-up ordinary share capital of the company as on the last day of the previous year;" shall be substituted;
- (b) in clause (7), after the words "appointed to be" occurring for the second time, the words and comma "a Special Officer," shall be inserted; and
- (c) after clause (13A), the following new clause shall be inserted, namely:—
  "(13AA) "Special Officer" means a person appointed to be a Special
  Officer under section 5;";
- (2) section 3A shall be renumbered as sub-section (1) of that section and—
  (a) in sub-section (1) as so renumbered,—
  - (i) for the words, figures, letters and commas "assessment year beginning on the 1st day of July, 1966," the word "year" shall be substituted;
  - (ii) for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—
    - "Provided that the amount of refundable surcharge chargeable under this sub-section shall be rounded off to the nearest multiple of fifty rupees"; and
  - (b) after sub-section (1) as so renumbered and amended the following shall be added as sub-section (2), namely:—
    - "(2) All the provisions of this Act relating to the charge, assessment, collection and recovery of income-tax except those contained in section 3, section 18, section 18A, section 30, section 33, section 33A, section 66 and section 66A shall apply, so far as may be, to the charge, assessment, collection and recovery of Refundable Surcharge.";
- (3) in section 4,-
  - (a) in sub-section (1), in Explanation 4, for the words "Any bonus shares" the words "Any bonus or bonus shares" shall be substituted;
  - (b) in sub-section (3),-
    - (i) in clause (xiiib), after the word "age" at the end, the words "in respect of any previous year in which he was in Pakistan for a period in all amounting to one hundred and eighty-two days or more" shall be added;
    - (ii) in clause (xv), for the Explanation the following proviso and Explanation shall be substituted, namely:—
      - "Provided that as respects any dividend received by an assessee from any company whose shares were at any time, during the relevant previous year, the subject of dealing in a recognised stock exchange in Pakistan, or from the National Investment (Unit) Trust, this clause shall apply as if for the figures and comma "3.000", wherever occurring, the figures and comma "5,000" were substituted;

Explanation.—For the purposes of this clause "dividend income" means the income from—

- (i) any distribution of profits made by the National Investment (Unit) Trust to the Unit holders; or
- (ii) any distribution to Certificate holders by the Investment Corporation of Pakistan out of the dividends received by a Mutual Fund established by it; or
- (iii) dividends-
  - (a) which are declared by a company registered under the Companies Act, 1913 (VII of 1913), or a company formed in pursuance of a Central or a Provincial Act having in either case its registered office in Pakistan; and
  - (b) which are paid out of profits which are not exempt from tax under this Act, and where such profits are not wholly so exempt, the extent to which they have been paid out of profits which are not exempt; "; and
- (iii) in clause (xvi), after the word "Bank", a comma and the words ", Cooperative Bank or Cooperative Society" shall be inserted;
- (4) in section 5,—
  - (a) in sub-section (1), after clause (c), the following new clause shall be inserted, namely:—
    - "(cc) Special Officers,";
  - (b) in sub-section (2), for the words and comma "appoint Commissioners of Income-tax not more than three in all," the words and comma "appoint as many Commissioners of Income-tax as it may deem fit," shall be substituted;
  - (c) in sub-section (3), after the words "of Income-Tax", a comma and the words ", Special Officers" shall be inserted;
  - (d) in sub-section (6), after the words "Assistant Commissioners of Incometax", the comma and words ", Special Officer" shall be inserted;
  - (e) in sub-section (7D), after the words "section may", the commas and words ", within thirty days of such order," shall be inserted;
- (5) in section 7, in sub-section (1), after the first proviso, the following new proviso shall be added, namely:—
  - "Provided further that as respects any assessment for the year beginning on the first day of July, 1967, and for any year thereafter the sum so deducted shall not exceed the sum computed in the manner laid down in sub-section (3A) of section 15 had such salary, for the purposes of such computation under that section, been his total income: ";
  - (6) in section 10, in sub-section (2),—
    - (a) in clause (iii), in the proviso, for the semi-colon at the end a colon shall be substituted, and thereafter the following further proviso shall be added, namely:—
      - "Provided further that no allowance shall be made under this clause in any case for so much of the interest as relates to the capital borrowed to replenish the cash or any other asset or assets

transferred to a newly set up industrial undertaking or to an expansion of an existing industrial undertaking whose income, profits and gains have been exempted under section 15BB not-withstanding the fact that such newly set up industrial undertaking or such expansion of an existing industrial undertaking is a branch or a subsidiary; ";

- (b) in clause (vi),-
  - (i) after the words "has been installed", the words "in Pakistan" shall be inserted; and
  - (ii) in sub-clause (d), after the word "ships", the words "whose port of registry is in Pakistan" shall be inserted:
- (7) in section 15,-
  - (a) after sub-section (3), the following new sub-section shall be inserted, namely:—
    - "(3A) As respects any assessment for the year beginning on the first day of July, 1967, and for any year thereafter the provisions of sub-section (3) shall apply so that the aggregate sum exempted under that sub-section does not exceed the sum computed as hereunder:—

#### At the rate of

- 1. Where the total income does not exceed Rs. 30,000.
- 40 per cent of the total income.
- 2. Where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000.
- Rs. 12,000 plus 30 per cent of the amount exceeding Rs. 30,000.
- 3. Where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000.
- Rs. 18,000 plus 20 per cent of the amount exceeding Rs. 50,000.
- 4. Where the total income exceeds Rs. 70,000 but does not exceed Rs. 1.00.000
- Rs. 22,000 plus 10 per cent of the amount exceeding Rs. 70,000.
- 5. Where the total income exceeds Rs. 1,00,000.
- Rs. 25,000 plus 5 per cent of the amount exceeding Rs. 1,00,000.";
- (b) in sub-section (4) and in the Explanation thereto, after the word, brackets and figure "sub-section (3)", wherever occurring, the words, brackets, figure and letter "or sub-section (3A)" shall be inserted;
- (8) in section 15BB.—
  - (a) in sub-section (2),-
    - (i) in clause (d), after the word "that" at the beginning, the words, figures, letters and commas "as respects any previous year ending on or before the 10th day of June, 1967," shall be inserted; day of June, 1967," shall be inserted;
    - (ii) after clause (d) amended as aforesaid, the following new clause shall be inserted, namely:—
      - "(dd) that as respects any previous year ending after the 10th day of June, 1967,—
        - (1) forty per cent of the income, profits and gains exempted under this section are set apart in a special fund for the

purpose of the expansion or development of the industrial undertaking from which such income, profits and gains have been derived, whether by the capitalization of such income, profits and gains for the purpose of issue of bonus shares to the shareholders of such company or body, or otherwise, or for investment in any other industry included in the Industrial Investment Schedules issued by the Central Government from time to time, which is owned and managed by a company registered under the Companies Act, 1913 (VII of 1913), or a body corporate formed in pursuance of a Central Act; and

- (2) the company declares, before the due date for filing of the return laid down in sub-section (1) of section 22, that it shall distribute as dividend the amount of the remaining sixty per cent of such income, profits and gains, or the amount required to distribute ten per cent dividend, including dividend on shares entitled to a fixed rate of return, to its shareholders, whichever is the less; and if any part of the said sixty per cent of income, profits and gains is left with the company after distribution of the dividend according to the declaration such part shall be added to the sixty per cent of the income, profits and gains of the next year for a like distribution of dividend."; and
- (iii) in the second proviso, after the words "in this sub-section", the words, brackets and figure "or sub-section (4)" shall be inserted;
- (b) in sub-section (4A),-
  - (i) in clause (a), in the proviso, for the full stop at the end a semi-colon shall be substituted and thereafter the following further proviso shall be added, namely:—
    - "Provided further that in case of any industrial undertaking or class of such undertaking set up the Central Government may, by notification in the official Gazette, exempt without reference to the areas specified under first proviso, the income, profits and gains of such industrial undertaking or class of undertakings from the tax payable under this Act for a period not exceeding six years beginning with the month in which the undertaking is set up or commercial production is commenced, whichever is later."
  - (ii) in clause (b),-
    - (1) in sub-clause (iv), after the word "that" at the beginning the words, figures, letters and commas "as respects any previous year ending on or before the 10th day of June, 1967," shall be inserted;

- (2) after sub-clause (i) amended as aforesaid, the following subclauses shall be inserted, namely:—
  - "(iva) that as respects any previous year ending after the 10th day of June, 1967,—
    - (1) forty per cent of the income, profits and gains exempted under this section are set apart in a special fund for the purpose of the expansion or development of the industrial undertaking from which such income, profits and gains have been derived, whether by the capitalization of such income, profits and gains for the purpose of issue of bonus shares to the shareholders of such company or body, or otherwise, or for investment in any other industry included in the Industrial Investment Schedules issued by the Central Government from time to time, which is owned and managed by a company registered under the Companies Act, 1913 (VII of 1913), or a body corporate formed in pursuance of a Central Act; and
    - (2) the company declares, before the due date for filing of the return laid down in sub-section (1) of section 22, that it shall distribute as dividend the amount of the remaining sixty per cent of such income, profits and gains, or the amount required to distribute ten per cent dividend, including dividend on shares entitled to a fixed rate of return, to its shareholders, whichever is the less; and if any part of the said sixty per cent of income, profits and gains is left with the company after distribution of the dividend according to the declaration, such part shall be added to the sixty per cent of the income, profits and gains of the next year for a like distribution of dividend.
  - (ivb) that an application for exemption has been made in the prescribed form and verified in the prescribed manner; ";
- (3) in sub-clause (v), in the second proviso, after the words "in this clause", the words, brackets and letter "or in clause (d)" shall be inserted;
- (iii) in clause (d), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be inserted, namely:—
  - "Provided that the transfer of any raw materials, stocks and stores from an existing industrial undertaking to newly set up industrial undertaking or to an expansion of an existing industrial undertaking whose income, profits and gains have been exempted under this sub-section shall be at market rates and not at cost notwithstanding the fact that such newly set up industrial undertaking or such expansion of an existing industrial undertaking is a branch or a subsidiary of the existing industrial undertaking.";

- (9) in section 15C, after sub-section (2), the following new sub-section shall be inserted, namely:—
  - "(2A) As respects any assessment for the year beginning on the first day of July, 1967, and for any year thereafter the provisions of subsection (2) shall apply so that the portion of the total income exempt under sub-section (1) does not exceed the sum computed in the manner laid down in sub-section (3A) of section 15.";
- (10) in section 15D, after sub-section (4), the following new sub-section shall be added, namely:—
  - "(5) Notwithstanding anything contained in sub-section (1), except the proviso thereto, and sub-section (3), no tax shall be payable by an assessee in respect of any sum paid by him as donation to such charitable institution or fund and in accordance with such conditions, if any, as the Central Board of Revenue may, by notification in the official Gazette, specify in this behalf.":
- (11) in section 15E, for the words "twenty-five" the word "fifty" shall be substituted;
  - (12) in section 18,-
    - (a) after sub-section (3D), the following new sub-section shall be inserted, namely:—
      - "(3E) The Trustee of the National Investment (Unit) Trust shall, at the time of payment, deduct tax on the distribution of income of the said Trust to the holders of Bearer Certificates at the maximum rate.";
    - (b) in sub-section (5), after the words "of the shareholder", the words "or any holder of Bearer Certificates of the National Investment (Unit) Trust" shall be inserted;
    - (c) in sub-section (9), for the word, brackets, figure and letter "or (3C)" the comma, word, brackets, figures and letters ", (3C) or (3E)" shall be substituted;
    - (d) after sub-section (9) amended as aforesaid, the following new subsection shall be added and shall be deemed always to have been so added, namely:—
      - "(10) Save as provided in this Act, no person shall charge, withhold, deduct or collect any sum, directly or indirectly, as tax and where any sum is so charged, withheld, deducted or collected the said sum shall be paid in the manner laid down in sub-section (6).";
  - (13) for section 18A, the following shall be substituted, namely:—

    "18A.—Advance payment of tax.—(1) In the case of income other than income in respect of which provision is made under sub-sections (2) and (2B) of section 18 for deduction of income-tax at the time of payment, an assessee shall pay quarterly to the credit of the Central Government on the fifteenth day of September, the fifteenth day of December, the fifteenth day of March and the fifteenth day of June in each financial year, respectively, an amount equal to one quarter of the income-tax and super-tax payable on so much of such income as is included in his total income of the latest previous year in respect of which he has been assessed under section 23 or, where no assessment under section 23 has been made, under section 23B.

as the case may be, if that total income exceeded twenty-five thousand rupees. Such income-tax and super-tax shall be calculated at the rates in force for the year in which he is required to pay the tax, and shall bear to the total amount of income-tax and super-tax so calculated on the said total income the same proportion as the amount of such inclusions bears to his total income or, in cases where under the provisions of sub-section (1) of section 17 tax is chargeable with reference to the total world income, shall bear to the total amount of tax which would have been payable on his total world income of the said previous year had it been his total income the same proportion as the amount of such inclusions bears to his total world income. The tax so calculated shall be reduced by the amount of the tax deductible during the said year under sub-sections (3), (3A), (3B), (3BB), (3C) or (3E) of section 18:

Provided that, where the previous year of the assessee in respect of any source of income ends after the thirty-first day of March and before the thirty-first day of July, the payment of income-tax and super-tax on that source of income shall be made in three payments of equal amount to be made on the fifteenth day of December, the fifteenth day of March and the fifteenth day of June, respectively:

Provided further that, if the assessee is a partner of a registered firm and an assessment of the firm has been completed for a previous year later than that for which the assessee's last assessment has been completed, his share in the profits of the firm shall, for the purposes of this subsection, be included in his total income on the basis of the latest assessment of the firm:

Provided further that, if before the fifteenth day of May of the year, an assessment of the assessee, or of the registered firm of which he is a partner, is completed in respect of a previous year later than that on the basis of which the tax was computed under this clause, the assessee shall pay in one instalment on the specified date, or in equal instalments on the specified date, or in equal instalments on the specified dates, if more than one falling after the date of the said assessment, the tax computed on the revised basis as reduced by the amount, if any, paid in accordance with the original computation.

(2) If any assessee who is required to pay tax under sub-section (1) estimates at any time before the last instalment is due that the part of his income to which that sub-section applies for period which would be the previous year for an assessment for the year next following is less than the income on which he is required to pay tax and accordingly wishes to pay an amount less than the amount which he is so required to pay, he may send to the Income-tax Officer an estimate of the tax payable by him calculated in the manner laid down in sub-section (1) on that part of his income for such period, and shall pay such amount as accords with his estimate in equal instalments on such of the dates specified in sub-section (1) as have not expired or in one sum if only the last of such dates has not expired:

Provided that the assessee may send a revised estimate of the tax payable by him before any one of the dates specified in sub-section (1) and adjust any excess or deficiency in respect of any instalment already paid in a subsequent instalment or in subsequent instalments.

- (3) Any person who has not hitherto been assessed shall, before the fifteenth day of June in each year, if his total income of the period which would be the previous year for an assessment for the year next following is likely to exceed twenty-five thousand rupees, send to the Income-tax Officer an estimate of the tax payable by him on that part of his income to which the provisions of sub-sections (2), (2A) and (2B) of section 18 do not apply of the said previous year calculated in the manner laid down in sub-section (1), and shall pay the amount, on such of the dates specified in that sub-section as have not expired, by instalments which may be revised according to the proviso to sub-section (2).
- (4) Where part of the income to which sub-section (1), (2) or (3) applies consists of any income of the nature of commission which is receivable periodically and is not received or adjusted by the payer in the assessee's account before any of the quarterly instalments of tax become due, he may defer payment of tax on that part of his income to the date on which such income would be normally received or adjusted and if he does so he shall communicate to the Income-tax Officer the dates to which payment is deferred:
- Provided that, if the tax of which the payment is deferred is not paid within fifteen days of the date on which such income or part thereof is received or adjusted by the payer in the assessee's account, he shall, without prejudice to any other consequences which may follow, be deemed to be an assessee in default in respect of such tax and shall pay an additional amount of tax thereon at the rate of two per cent per mensem from the date of such receipt or adjustment to the date of payment of tax.
- (5) The Central Government shall pay on any amount paid under subsections (1), (2), (3) and (4) simple interest at two per cent per annum from the date of payment to the thirtieth day of June of the financial year in which the amount was paid.
- (6) Where in any year an assessee has paid tax under sub-section (2) or sub-section (3) on the basis of his own estimate and the tax so paid is less than eighty per cent of the tax determined on the basis of the assessment under section 23, hereinafter called regular assessment, and calculated in the manner laid down in sub-section (1) so far as such tax relates to income to which the provisions of sub-sections (2), (2A) and (2B) of section 18 do not apply and so far as it is not due to variations in the rates of tax made by the Finance Act enacted for the year for which the regular assessment is made, an additional amount of tax at the rate of two per cent per mensem from the first day of April in the year which the tax was paid up to the date of the said regular assessment shall be payable by the assessee upon the amount by which the tax so paid falls short of the said eighty per cent:

### Provided that-

- (a) where tax is paid under section 22A, or
- (b) where a provisional assessment under section 23B has been made but regular assessment has not been made.

the additional amount of tax shall be calculated in accordance with the foregoing provisions—

- (i) up to the date on which tax under section 22A or as provisionally assessed was paid; and
- (ii) thereafter such additional amount shall be calculated at the rate aforesaid on the amount by which the tax as so paid, in so far as it relates to income to which the provisions of sub-sections (2), (2A) and (2B) of section 18 do not apply, falls short of the said eighty per cent:
- Provided further that, where, as a result of an appeal under section 31 or section 33 or of a revision under section 33A or of a reference to the High Court under section 66, the amount on which additional tax was payable under this sub-section has been reduced the additional tax shall be reduced accordingly and the excess additional tax paid, if any, shall be refunded together with the amount of income-tax that is refundable:
- Provided further that, where a business, profession or vocation is newly set up and is assessable on the income, profits and gains of its first previous year in the year following that in which it is set up, the additional tax payable shall be computed from the first day of July of the said year.
- (7) Where, on making the regular assessment, the Income-tax Officer finds that any assessee has—
  - (a) under sub-section (2) or sub-section (3) under-estimated the tax payable by him and thereby reduced the amount payable in any of the first three instalments, or
  - (b) under sub-section (4) wrongly deferred the payment of tax on a part of his income,

he may direct that the assessee shall pay an additional amount of tax at two per cent per mensem, in the case referred to in clause (a) for the period during which the payment was deficient on the difference between the amount paid in each such instalment and the amount which should have been paid having regard to the aggregate tax actually paid under this section during the year, and in the case referred to in clause (b) for the period during which the payment of tax was wrongly deferred on the amount of which the payment was so deferred:

- Provided that for the purposes of this sub-section any instalment due before the expiry of six months from the commencement of the previous year in respect of which it is to be paid shall be deemed to have become due fifteen days after the expiry of the said six months.
- (8) Where, on making the regular assessment, the Income-tax Officer finds that no payment of tax has been made in accordance with the foregoing provisions of this section, additional tax calculated in the manner laid down in sub-section (6) shall be added to the tax as determined on the basis of the regular assessment.

- (9) (a) If any assessee does not pay on the specified date any instalment of tax that he is required to pay under sub-section (1) and does not, before the date on which any such instalment as is not paid becomes due, send under sub-section (2) an estimate or a revised estimate of the tax payable by him, he shall be deemed to be an assessee in default in respect of such instalment or instalments.
- (b) If any assessee has sent under sub-section (2) or sub-section (3) an estimate or a revised estimate of the tax payable by him, but does not pay any instalment in accordance therewith on the date or dates specified in sub-section (1), he shall be deemed to be an assessee in default in respect of such instalment or instalments:
- Provided that the assessee shall not, under clause (a) or (b), be deemed to be in default in respect of any amount of which the payment is deferred under sub-section (4) until after the date communicated by him to the Income-tax Officer under that sub-section.
- (10) Any sum other than a penalty or the additional amount of tax paid by or recovered from an assessee in pursuance of the provisions of sub-sections (1), (2), (3) and (4) shall be treated as a payment of tax in respect of the income of the period which would be the previous year for an assessment for the year next following the year in which it was payable, and credit therefor shall be given to the assessee in the regular assessment.
- (11) Any income chargeable under the head "Capital Gains" shall not be taken into account for any of the purposes of this section.";
- (14) in section 22, in sub-section (4A), for the words "his total assets and liabilities and of any assets transferred to a wife or minor child or for the benefit of the wife or minor child" the words "the total assets and liabilities of himself, his wife or wives and his minor children" shall be substituted;
- (15) in section 23, after sub-section (6), the following new sub-section shall be added, namely:—
  - "(7) In the course of any proceedings under section 22 or section 23, an Income-tax Officer, for the purpose of assessment of the income of an assessee or determination of the sum payable by him, be assisted, guided or instructed by any authority mentioned in section 5 or a nominee of the Central Board of Revenue.";
- (16) in section 23B, in sub-section (5), after the words and brackets "(except the first proviso)", the comma, word, figures and letter ", section 45A" shall be inserted;
  - (17) in section 24,—
    - (a) in sub-section (2), the existing Explanation shall be numbered as Explanation 1 and after Explanation 1 as so numbered, the following shall be added as Explanation 2, namely:—
      - "Explanation 2.—For the avoidance of doubt, it is hereby declared that—
      - (a) no loss of an unregistered firm shall be carried forward and set off under this section, under any circumstances, against its income, profits and gains of the subsequent year if it is registered in that

year under section 26A or is treated as a registered firm in such year under clause (b) of sub-section (5) of section 23, and

- (b) no loss of a firm registered under section 26A shall be carried forward and set off against its income, profits and gains of the subsequent year if it is assessed as an unregistered firm in that year.";
- (b) in sub-section (2B), for the proviso, the following shall be substituted, namely:—
- "Provided that where the loss sustained in any previous year does not exceed ten thousand rupees, it shall not be carried forward, and where it exceeds ten thousand rupees, only so much of such loss shall be carried forward as exceeds ten thousand rupees.";

## (18) in section 28,—

- (a) in sub-section (1A) in the proviso after the word "provided" at the beginning the word "further" shall be inserted, and before the proviso as so amended, the following proviso shall be inserted, namely:—
- "Provided that where concealment referred to in clause (a) of this subsection, is in a case where the assessment of tax was made by the assessee himself in accordance with any rules made in this behalf and accepted by the Income-tax Officer as correct, the words "one and a half-times" occurring for the first time in the sub-section shall be read as "five times";";
- (b) after sub-section (1A), the following new sub-section shall be inserted, namely:—
  - "(1B) If the Income-tax Officer in the course of any proceedings in connection with an assessment under section 23 is satisfied that any person—
    - (a) has furnished under sub-section (2) or sub-section (3) of section 18A estimates of the tax payable by him which he knew or had reason to believe to be untrue, or
    - (b) has without reasonable cause failed to comply with the provisions of sub-section (1) or sub-section (3) of the said section 18A,

he may direct that such person shall pay by way of penalty, in the case referred to in clause (a), a sum not exceeding one and a half times the amount by which the tax actually paid during the year under the provisions of section 18A falls short of the tax that should have been paid by the assessee under sub-section (1) of section 18A, or eighty per cent of the tax determined on the basis of the regular assessment as modified in the manner provided in sub-section (6) of section 18A, whichever is the less; and in the case referred to in clause (b), a sum not exceeding one and a half times the said eighty per cent, and the proviso to sub-section (1A) shall so far as may be, apply accordingly.";

- (19) in section 30, in sub-section (1), for the first proviso the following shall be substituted, namely:—
  - "Provided that no appeal shall lie against any order under this subsection unless the tax payable section 22A or one-half of the sum demanded under section 29 after regular assessment under section 23, whichever is the greater, has been paid:

Provided further that the Central Board of Revenue may, upon an application made in this behalf, in any case,—

- (a) modify or waive the requirement of the first proviso, and
- (b) extend the period within which an appeal is required to be presented under sub-section (2): ";
- (20) in section 31, in sub-section (2B), the words, figures and brackets "against the amount of income assessed under sub-section (3) or sub-section (4) of section 23" shall be omitted;
  - (21) in section 33, in sub-section (1), clause (a) shall be omitted;
  - (22) in section 33A,-
    - (a) in sub-section (2), for the words "one year from the date of the order" the words "ninety days of the date on which such order is communicated to him" shall be substituted; and
    - (b) after sub-section (2), the following new sub-section shall be inserted, namely:—
      - "(2A) No application shall lie under sub-section (2) unless the tax payable under section 22A or one-half of the amount demanded under section 29 after regular assessment under section 23, whichever is the greater, has been paid.";

## (23) in section 34,—

- (a) in sub-section (1), after the words "of excessive relief", the words "or refund" shall be inserted;
- (b) in sub-section (2B), for the figures "1967", the figures "1968" shall be substituted and shall be deemed to have been so substituted on the first day of April, 1955;

### (24) in section 46,—

- (a) in sub-section (1), for the words "of income-tax", the words "of tax" shall be substituted; and
- (b) in sub-section (5A), the existing Explanation shall be renumbered as Explanation 1, and after Explanation 1 as so renumbered, the following Explanation shall be inserted, namely:—
  - "Explanation 2.—For the removal of doubts it is hereby declared that the several modes of recovery specified in this section are neither mutually exclusive nor affect in any way any other law for the time being in force relating to the recovery of debts due to Government, and it shall be lawful for the Income-tax Officer, if for any special reasons to be recorded he so thinks fit, to have recourse to any such mode of recovery notwithstanding that the tax due is being recovered from an assessee by any other mode."

- (c) sub-section (7), the provisos and the Explanation thereto shall be omitted;
- (25) in section 52, after the words and figures "section 33" the words, brackets, letters and figures "sub-clause (ivb) of clause (b) of sub-section (4A) of section 15BB" shall be inserted;
- (26) in section 54, in sub-section (3), after clause (c) the following new clause shall be inserted, namely:—
  - "(cc) of any such particulars of the amount due from an assessee under this Act by the Commissioner of Income-tax to any department of the Central Government, a Provincial Government, local authority, autonomous body, Bank, Corporation or other organisation with a view to effecting or in connection with the recovery of any demand; or ";
- (27) in section 58F, in sub-section (1), for the words and comma "one-fifth of his salary in that year or twelve thousand rupees, whichever is the less", the words "the portion of his salary equal to the sum computed in the manner laid down in sub-section (3A) of section 15 had such salary, for the purposes of such computation under that section, been his total income."; and
  - (28) in section 66B, the brackets and figure "(1)" shall be omitted.
- 7. Amendment of Act X of 1950.—In the Estate Duty Act, 1950 (X of 1950), in section 25A, in clause (10), for the full stop at the end a semi-colon shall be substituted and thereafter the following new clause shall be added, namely:—
  - "(11) Investments in National Investment (Unit) Trust which are held in ownership by the deceased for not less than five years preceding his death:
  - Provided that where the principal value of such property exceeds fifty thousand rupees, this clause shall not apply to so much of such value as exceeds that amount."
- 8. Amendment of Act III of 1951.—The following amendments shall be made in the Sales Tax Act, 1951 (III of 1951), namely:—
  - (1) in section 3,—
    - (a) in sub-section (1), in clause (d), for the full stop at the end a semi-colon shall be substituted and thereafter the following new clause shall be added, namely:—
      - "(e) such goods or classes of goods purchased without payment of sales tax by a licensed manufacturer or producer of taxable goods as are not used in the manufacture or production of taxable goods, payable by such manufacturer or producer.";
    - (b) in sub-section (5), after the words "relating respectively to", the words and comma "the payment or refund of duty," shall be inserted;

- (2) in section 4, in clause (f), for the colon at the end a semi-colon and word "; or " shall be substituted and thereafter the following new clause shall be added, namely:—
  - "(g) goods sold by a licensed exporter to another licensed exporter: ";
- (3) in section 14, in sub-section (1), for the words "notice of assessment or penalty" the words "notice of demand" shall be substituted;
- (4) in section 23, for sub-section (1) the following shall be substituted, namely:—
  - "(1) The Sales Tax Officer, the Appellate Assistant Commissioner or the Appellate Tribunal may, in the course of any proceedings under this Act, if satisfied that any person—
    - (a) has without reasonable cause failed to furnish in the manner and within the time provided therefor any return required by the provisions of this Act, or
    - (b) has submitted an untrue return, direct that such person shall pay by way of penalty before the date specified therein,—
      - (i) in the case referred to in clause (a), such sum not exceeding one thousand rupees as may be specified in the direction and in the case of a continuing default, a further sum calculated at the rate of fifty rupees for every day after that date during which the default continues; and
      - (ii) in the case referred to in clause (b), such sum not exceeding one and a half times the amount of tax which would have been evaded if the return submitted by him had been accepted as correct as has been specified in the direction.";
- (5) in section 24, for the words "liable to a fine which may extend to one thousand rupees" the words and commas "punishable with imprisonment which may extend to one year, or with fine which may extend to one thousand rupees, or with both," shall be substituted;
- (6) after section 25, the following new section shall be inserted, namely:
  - "25A. If any person knowingly and wilfully aids, abets, assists, incites or induces another person to make or deliver a false or fraudulent return, account, statement or declaration of or concerning any tax payable or any circumstances bearing upon the amount of tax payable or to be refunded under this Act, or himself knowingly and wilfully makes or delivers such a false or fraudulent return, account, statement or declaration on behalf of another person, he shall be punishable with imprisonment which may extend to three years or with fine which may extend to one thousand rupees or with both.";
- (7) in section 27, after sub-section (2), the following new sub-section shall be inserted, namely:—
  - "(2A) The Board, if it is satisfied that tax has been paid on goods manufactured or produced in Pakistan, or on raw

materials used in the manufacture or production of such goods which have been exported outside Pakistan, may, upon an application made in this behalf in such manner and within such time as may be prescribed, refund the tax so paid. \*;

- (8) after section 27B, the following new sections shall be inserted, namely:—
  - "27C. Drawback allowable on re-export.—When any goods which have been imported by sea into any customs-port from any foreign port, and upon which tax has been paid on importation, are re-exported by sea from such customs-port to any foreign port, and such goods are identified by the Customs-collector, seven-eights of such tax shall, except as otherwise hereinafter provided, be repaid as drawback and the provisions of sections 43, 49, 50, 51 and 52 of Sea Customs Act, 1878 (VIII of 1878) shall, so far as may be, apply to such tax as they apply for the purposes of that Act:
  - Provided that such drawback shall not be repaid unless the re-export is made within a period of two years from the date of importation as shown by the records of the Custom House which may, on sufficient cause being shown, in any case, be extended by the Board or the chief customs-officer by a further period:
  - Provided further that the chief customs-officer shall not so extend the period as to exceed three years from the date of importation.
  - 27D. Drawback on goods taken into use between importation and re-exportation.—(1) Notwithstanding anything contained in section 27C, the repayment of sales tax as drawn-back in respect of goods which have been taken into use between importation and re-exportation shall be subject to such orders, conditions or limitations as may be passed or imposed by the Board in each case in respect of—
    - (a) modifying the amount of tax which shall be repaid as drawback on any such goods or class of goods, or
    - (b) prohibiting the re-payment of tax as drawback on any such goods or class of such goods, or
    - (c) varying the condition for the grant of drawback on any such goods or class of such goods by restricting the period after importation within which the goods must be re-exported.";

# (9) in section 28,-

- (a) for sub-section (1) the following shall be substituted, namely:—
  - "(1) If for any reason in any year tax has escaped assessment or has been under-assessed, or has been assessed at a rate lower than that provided under this Act, or

excessive relief or refund has been allowed, the Sales Tax Officer may at any time within five years, of the end of that year assess or re-assess the tax payable or the relief or refund allowed after issuing a notice to the assessee and making such enquiry as he considers necessary.";

- (b) in sub-section (2), for the figures "1967" the figures "1968" shall be substituted and shall be deemed always to have been so substituted:
- (10) after section 28 amended as aforesaid, the following new section shall be inserted, namely:—
  - "28A. (1) The Inspecting Assistant Commissioner may call for and examine the record of any proceedings under this Act and if he considers that any order passed therein by the Sales Tax Officer is erroneous in so far as it is prejudicial to the interests of revenue, he may, after giving the assessee an opportunity of being heard and after making, or causing to be made, such enquiry as he deems necessary, make such order thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment, or cancelling the assessment and directing a fresh assessment to be made.
  - (2) No order shall be made under sub-section (1) after the expiry of five years from the date of the order sought to be revised.";
- (11) in section 29, after the words "Sales Tax Officer may", the commas, words, figures and brackets ", without prejudice to the provisions of sub-section (5) of section 3," shall be inserted; and
- (12) after section 30, the following new section shall be inserted, namely:—
  - "30A. Collection of excess tax etc.—(1) Every person who has collected any amount by way of tax, whether for misapprehension of the provisions of this Act or otherwise, which is not payable as tax or which is in excess of the tax shall pay the amount so collected to the Central Government within such time and in such manner as may be prescribed, and in default of such payment shall also pay an additional amount calculated at the rate of fifty rupees for every day after the date before which he is required to pay the amount so calculated.
  - (2) Any amount payable to the Central Government under sub-section (1) shall be recoverable as arrears of land revenue.".
- 9. Amendment of Act XV of 1963.—In the Wealth Tax Act, 1963 (XV of 1963), in the Schedule, in Rule 3, the words "who is a citizen of Pakistan" shall be omitted.
- 10. Income Tax and Super Tax.—(1) Subject to the provisions of subsections (2), (3), (4) and (5), in making any assessment for the year beginning on the first day of July, 1967—
  - (a) income-tax shall be charged at the rates specified in Part I of the Fifth Schedule; and

- (b) the rates of super-tax shall, for the purposes of section 55 of the Income Tax Act, 1922 (XI of 1922), be those specified in Part II of the Fifth Schedule.
- (2) In making any assessment for the year beginning on the first day of July, 1967—
  - (a) Where the total income of an assessee, not being a company, includes any income chargeable under the head "salaries" or any income chargeable under the head "interest on securities", the income-tax payable by the assessee on that part of his total income which consists of such inclusion shall be an amount bearing to the total amount of income-tax payable according to the rates applicable under the operation of the Finance Act, 1966 (XI of 1966) on his total income the same proportion as the amount of such inclusion bears to his total income;
  - (b) Where the total income of a company includes any profits and gains from life insurance business, super-tax payable by the company shall be reduced by an amount equal to 12.5 per cent of that part of its total income which consists of such inclusion; and
  - (c) Where the total income of an assessee, not being a company, includes any profits and gains from life insurance business, the income-tax and super-tax payable by the assessee on that part of his total income which consists of such inclusion shall be an amount bearing to the total amount of such taxes payable on his total income according to rates applicable under the operation of the Finance Act, 1942 (XII of 1942), the same proportion as the amount of such inclusion bears to his total income so however that the aggregate of the taxes, so computed in respect of such inclusion shall not, in any case, exceed the amount of tax payable on such inclusion at the rate of 30 per cent.
- (3) In making any assessment for the year beginning on the first day of July, 1967, where the assessee is a co-operative society, the tax shall be payable at the rates specified in paragraph A of Part I, or paragraph B of Part I and paragraph A of Part II of the Fifth Schedule as if the assessee were a company to which sub-clause (a) of clause (i) of the proviso to sub-paragraph (1) of paragraph A of the said Part II applied, whichever treatment is more beneficial to the assessee:

Provided that in calculating for the purposes of this sub-section, the mount of income-tax at the rates specified in paragraph A of Part I of the Fifth Schedule, no deduction in respect of any allowances or sums referred to in sub-clause (a) of clause (i) of the proviso to the said paragraph shall be made.

(4) (a) In making any assessment for the year beginning on the first day of July, 1967, where the total income of an assessee not being a company to which sub-clause (a) of clause (i) of the proviso to sub-paragraph (1) of paragraph A of Part II of the Fifth Schedule does not apply includes any profits and gains derived from the export of goods out of Pakistan, the tax including super-tax payable by him in respect of such

profits and gains shall, subject to the provisions of clauses (b) and (c), be reduced by an amount computed in the manner specified hereunder:—

Amount

- (i) where the goods exported abroad had not been manufactured by the assessee who exported them—
  - (a) and where the caport sales during the relevant year eaceed the eaport sales of the preceding year;
  - (b) and where the export sales during the relevant year do not exceed the export sales of the preceding year.
- (ii) Where the goods exported had been manufactured by the assessee who had exported them—
  - (a) Where the export sales do not exceed 10 per cent of the total sales.
  - (b) Where the exports sales exceed 10 per cent but do not exceed 20 per cent of the total sales.
  - (c) Where the export sales exceed 20 per cent but do not exceed 30 per cent of the total sales.
  - (d) Where the export sales exceed 30 per cent of the total sales.

15 per cent of the tax attribut. able to export sales—

plus an additional 1 per cent for every increase of 10 per cent in export sales over those of the preceding year, subject to an overall maximum of 25 per cent.

minus 1 per cent for every decrease of 10 per cent in export sales over those of the preceding year, subject to an overall minimum of 10 per cent.

Nil.

- 15 per cent of the tax attributable to export sales.
- 20 per cent of the tax attributable to export sales.
- 25 per cent of the tax attributable to export sales.

Provided that in the case of a registered firm super-tax payable by it under paragraph C of Part II of the Fifth Schedule shall be reduced under this clause by an amount calculated on the basis of the income-tax payable on its total income under paragraph A of Part I had it been the total income of an unregistered firm;

- (b) Nothing contained in clause (a) shall apply in respect of the following goods or class of goods, namely:—
  - (a) tea,
  - (b) raw cotton,
  - (c) raw jute,
  - (d) jute manufactures,
  - (e) such other goods as may be notified by the Central Board of Revenue from time to time.

- (c) The Central Board of Revenue may make rules providing for the computation of profits and the tax attributable to export sales and for such other matters as may be necessary to give effect to the provisions of this sub-section.
- (5) In cases to which section 17 of the Income Tax Act, 1922 (XI of 1922) applies, the tax chargeable shall be determined as provided in that section, but with reference to the rates imposed by sub-section (1) and in accordance, where applicable, with the provisions of sub-section (2) of this section.
- (6) For the purposes of making deduction of tax under section 18, the rates specified in the Fifth Schedule shall apply as respects the year beginning on the first day of July, 1967 and ending on the thirtieth day of June, 1968.
- (7) For the purposes of this section and of the rates of tax imposed thereby, the expression "total income" means total income as determined for the purposes of income-tax or super-tax, as the case may be, in accordance with the provisions of the Income Tax Act, 1922 (XI of 1922), and the expression "earned income" has the meaning assigned to it in clause (6AA) of section 2 of the said Act.
- 11. Rehabilitation Tax.—(1) For the year ending on the thirtieth day of June, 1968 there shall be levied and collected a tax to meet expenditure on the rehabilitation of displaced persons (hereinafter referred to as rehabilitation tax) on all goods liable to sales tax under the Sales-tax Act, 1951 (III of 951), at the rate of one per cent of the sale price or duty paid value, as the case may be.
- (2) (a) The Central Board of Revenue may make rules for carrying out the purposes of this section.
- (b) Without prejudice to the generality of the foregoing power, such rules may prescribe the manner in which the rehabilitation tax may be collected.
- (c) The rules made under this section shall be published in the official Gazette and shall thereupon have effect as if enac ed in this Act.
- (d) Notwithstanding the foregoing provisions, the rules made under section 13 of the Finance Act, 1964 shall be deemed to be rules made under this section, and, subject to such omissions, additions or modifications, as the Central Board of Revenue may make in them, shall have effect accordingly.
- 12. Refundable Surcharge.—Refundable Surcharge shall be charged in respect of any assessment for the year beginning on the first day of July, 1967 and shall be payable in the form of Government Bonds at the rates specified in Part III of the Fifth Schedule.
- 13. Amendments of certain other laws.—The laws specified in Second column of the Sixth Schedule shall be amended to the extent and in the manner mentioned in the Third column thereof.

#### THE FIRST SCHEDULE

(See Section 2)

#### " THE FIRST SCHEDULE

### Inland Postage Rates

(See Section 7)

## LETTERS

For a w	veight not cry tola or	exceeding fraction	g one tola thereof e	a xceeding	one tola	**			15 Paisa 15 Paisa
				PO	STCAR	DS			
Single Reply	::	••			•:	::	::		7 Paisa 14 Paisa
		PAT	TERN A	ND SAM	MPLE I	PACKET	S		
For the	e first five ery additio	tolas or f	raction that the	hereof olas or f	raction t	hereof in	excess of	five tolas.	7 Paisa 3 Paisa
				воок	PACKE	TS			
For fire	st five tola ery additio	s or fract	ion there and half	of tolas or f	raction t	hereof in	excess of	five toals.	7 Paisa 2 Paisa
			REC	GISTERI	ED NEV	VSPAPER	S		
For	igle copies a weight n a weight e every addi	ot exceeding	ten tolas	but not	exceeding tion there	g twenty t	olas		2 Paisa 3 Paisa 3 Paisa
For	ets of regi a weight r every add	of exceed	ling ten t	olas	thereof	in excess	of ten tol	as	3 Paisa 2 Paisa
				PAF	RCELS				
For a we	eight not e	xceeding	forty tola	as	ereof exc	ceeding for	rty tolas	*/*	50 Paisa 50 Paisa."

#### THE SECOND SCHEDULE

(See Section 3)

Amendments in the First Schedule to the Tariff Act, 1934 (XXXII of 1934).

In the Tariff Act, 1934 (XXXII of 1934), in the First Schedule, against Heading Numbers and sub-heads, if any, of that Schedule as specified in the first column of the table below, for the existing entries, relating to the "Name of article" and "Rate of duty" the corresponding entries in the second and third columns of the table shall be substituted.

## TABLE

Heading No. and sub-head	Name of Article	Rate of duty
1	2	3
02.03	Poultry liver, fresh, chilled, frozen, salted or in brine.	100% ad val.
02.05	Unrendered pig fat free of lean meat and unrendered poultry lat, fresh, chilled frozen, salted in brine, dried or smoked.	100 % ad val.
02.06	Meat and edible meat offals (except poultry liver), salted, in brine,	
	A. Bacon, ham and other pig meat	100% ad val. 100% ad val.
	B. Other	100% aa vai.

1	2	3
05.14	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of phar-	
08.01	maceutical products  Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not.	50% ad val.
	A. Bananas, fresh	40% ad val. 40% ad val. 40% ad val. 40% ad val.
	B. Coconuts, Brazil nuts and cashew nuts, fresh or dried	40% ad val.
	C. Other fresh fruit	40% ad val.
08.02	D. Other dried fruit	40% ad val.
00.02	A Oranges tangerines manderines and elementines	40% ad val.
	B. Other.	40% ad val.
08.03	Figs, fresh or dried.	
	A. Fresh	40% ad val. 40% ad val.
08.04	B. Dried	40% ad val.
A & B(ii)	Grapes, fresh or dried.  A. Fresh	100/ adval
A & B(II)	B. Dried.	40% ad val.
	(ii) Other	40% ad val.
08 05	Nuts other than those falling within heading No. 08.01, fresh or dried,	10 70 1111
	shelled or not	40% ad val.
08.06	Apples, pears and quinces, fresh.	
	A. Apples	40% ad val.
08.07	B. Pears and quinces	40% ad val. 40% ad val. 40% ad val. 40% ad val. 40% ad val.
08.08	Berries, fresh	40% ad val.
08.09	Other fruit, fresh.	40% ad val.
08.10	Fruit (whether or not cooked), preserved by freezing, not containing	
00.44	added sugar.	40% ad val.
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas,	
	in brine in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	40% ad val.
08.12	Fruit, dried, other than that falling within heading No. 08.01, 08.02,	40 /0 au vai.
	08.03, 08.04 or 08.05	40% ad val.
08.13	Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally	
	preserved in brine, in sulphur water or in other preservative solu-	1007 1 1
12 04	Sugar beet, whole or sliced, fresh dried or powdered; sugar cane	40% ad va/.
12.05	Chicorty roots, fresh or dried, whole or cut, unroasted.	100% ad val.
12.06	Hop cones and lupulin	40% ad val. 40% ad val. 100% ad val. 40% ad val.
12.08	Locust beans, fresh or dried, whether or not kibbled or ground, but not	
	further prepared; fruit kernels and other vegetable products of a	
	kind used primarily for human food, not falling within any other	100/ 1 1
13.01	heading	40% vad val.
13.01	tanning	20% ad val.
13.02A		20 /0 1111 /1111
	gumresins and balsams	20% ad val.
12 02	A. Stick or seed lac.	20% ad val.
13.03	Vegetablesaps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickners, derived from vege-	
	table products.	
		Rs. 40 per seer
		or 80 tolas.
15.00	B. Other.	30% ad val.
15.03	Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and	400/ -11
15.15	tallow oil, not emulsified or mixed or prepared in any way.  Beeswax and other insect waxes, whether or not coloured	40% ad val. 40% ad val. 40% ad val. 100% ad val.
15.16	Vegetable Waxes, whether or not coloured	40% ad val
16.03	Meat extracts and meat juices	100% ad val.
18.06	Chocolate and other food preparations containing cocoa	100% ad val.
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical	
19.07	use, sealling wafers, rice paper and similar products.	50% ad val.
15.07	Bread, ships, biscuits and other ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit	100% ad val.
19.03	Pastry, biscuits, cakes, and other fine bakers' wares, whether	100/0 and run.
	or not cortaining cocoa in any proportion	100% ad val.
The same of the same of		

1	2	3
21.03 21.04 21.07 22.02	Mustard flour and prepared mustard.  Sauces; mixed condiments and mixed seasonings.  Food preparations not elsewhere specified or included.  Lemonade, flavoured spa waters and flavoured aerated waters, and	100 % ad val. 100 % ad val. 100 % ad val.
	other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07.  Ethyl alcohol or neutral spirits, undenatured, of a strenght of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength.	100% ad val.
22.01 25.07	A. Denatured spirits	20% ad val. 100 % ad val.
25.00	clays falling within heading No. 68.07; mullite; chamotte and dines earths	40% ad val.
25.08 25.13	Pumice stone; emery; natural corundum, natural granet and other natural abrasives, whether or not heat-treated	30% ad val.
27.10 D(iv)	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.	
27.12	D. Gas oil, diesel oils and other fuel oils.  (iv) Other.  Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax,	20% ad val.
27.13	peat wax and other mineral waxes, whether or not coloured	40% ad val.
28.01 28.02	Halogens (fluorine, chlorine, bromine and iodine)	30% ad val. 30% ad val.
28.03	Carbon, including carbon black, anthracene black, acetylene black and lamp balck.	30% ad val.
28.04	Hydrogen, rare gases and other non-metals.	NO. ALCOHOLD IN CO.
28.05	A. Rare gases	30% ad val. 30% ad val.
	mercury	30% ad val. 30% ad val. 30% ad val. 30% ad val. 30% ad val.
28.06	Hydrochloric acid and chlorosulphonic acid	30% ad val.
28.07 28.08	Sulphuric acid; oleum,	30% ad val.
28.09	Sulphur dioxide.  Sulphuric acid; oleum.  Nitric acid; sulphonitric acids.  Phosphorus pentoxide and phosphoric acids (meta- ortho-and	30% ad val.
28.10	Phosphorus pentoxide and phosphoric acids (meta- ortho-and pyro-).	
28.11	Arsenic trioxide, arsenic pentoxide and acids of arsenic	30% ad val. 30% ad val. 30% ad val.
28.12 28.13	Boric oxide and boric acid.  Other inorganic acids and oxygen compounds of non-metals (excluding	
	water) Halides, Oxyhalides and other halogen compounds of non-metals	30% ad val.
28.14 28.15	Sulphides of non-metals; phosphorus trisulphide.	30% ad val.
28.16	Ammonia, anhydrous or in aqueous solution.	30% ad val. 30% ad val. 30% ad val. 30% ad val.
28.17	Sodium bydroxide (caustic soda); potassium hydroxide (casutic potash); peroxides of sodium or postassium.	30% ad val.
28.18	Oxides, hydroxides and peroxide, of strontium, barium or magnesium.	30% ad val. 30% ad val. 30% ad val. 30% ad val. 30% ad val. 30% ad val.
28.19	Zine oxide and zine peroxide	30% ad val.
28.20 28.21	Aluminium oxide and hydroxide; artificial corundum	30 % ad val.
28.22	Manganes oxides	30% ad val.
28.23	Iron oxides and hydroxides; earth colours containing 70% or more by	
28.24	weight of combined iron evaluated as Fe2 O3	30% ad val. 30% ad val. 30% ad val. 30% ad val. 30% ad val.
28.25	Titanium oxides	30% ad val.
28.26	Tin oxides (stannous oxide and stannic oxide)	30% ad val.
28.27 28.28	Lead oxides; red lead and orange lead Hydrazine and hydroxylamine and their inorganic salts; other inor-	50% ad val.
28.29	ganic bases and metallic oxides, hydroxides and peroxides.  Fluorides; fluorosilicates, fluoroborates and other complex fluorine	30% ad val.
20.27	salts	30% ad val.
28.30 28.31	Chlorides and oxychlorides	30% ad val. 30% ad val. 30% ad val.
20.31		

1	2	3
31.01	Guano and other natural animal or vegetable fertilisers, whether or	
31.02	not mixed together, but not chemically treated	20% ad val.
21.02	A. Sodium nitrate, natural.  B. Other.  Mineral or chemical fertilisers, phosphatic.  Mineral or chemical fertilisers, potassic.	20% ad val. 20% ad val. 20% ad val.
31.03 31.04	Mineral or chemical fertilisers, phosphatic.  Mineral or chemical fertilisers, potassic	
	A. Potassium salts, crude natural	20% ad val. 20% ad val.
31.05	Other fertilisers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not	
32.06	exceeding 10 kg	20% ad val. 40% ad val.
32.07	Other colouring matter; inorganic products of a kind used as luminophores.	
32.08	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind	40% ad val.
	used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules	
32.09	or flakes	40% ad val.
	kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint	
	or enamel media; stamping foils; dyes in forms or packings of a kind sold by retail.	
	A. Distempers. B. Other. Artists', students and signboard painters' colours, modifying tints,	50% ad val. 40% ad val.
32.10	Artists', students and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, jars, bottles, pans	40 /o ua var.
	or in similar forms or packings, including such colours in sets or	22.20
32.11	outfits, with or without brushes, palettes or other accessories.  Prepared driers.	40% ad val. 40% ad val.
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses.	75% ad val.
34.01B	Soap, including medicated soap.	100% ad val.
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared	100 /6 the rate
34.06	waxes falling within heading No. 34.04.  Candles, tapers, night-lights and the like.	100% ad val. 100% ad val.
37.05	Plates, unperforated him and perforated him (other than chematograph	100% ad val.
	film), exposed and developed, negative or positive.  A. Aerial survey film depicting only topographical feature of a	
	kind suitable for use in making maps or charts; microfilm, being film for optical projection, consisting wholly of micro-	
	photographs of books, publications or other documents, other	Free.
37.08	B. Other	75% ad val.
38.04	suitable for use in photography.  Ammoniacal gas liquors and spent oxide produced in coal gas	40% ad val.
1707057717	Ammoniacal gas liquors and spent oxide produced in coal gas purification.  Preparations and charges for fire-extinguishers; charged fire-	30% ad val.
38.17	extinguishing grenades	30% ad val.
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not	
	elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included.	30% ad val.
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for	20 /0 44 /41.
	example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other	
	unsaturated polyesters, silicones).  A. "Lurex" and similar products in the form of sheets strip,	
	film or foil, of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated	
	with aluminium dust, sandwiched by means of plain or coloured	75% ad val
	B. Other	75% ad val. 40% ad val.

39.02	Polymerisation and copolymerisation products (for example, polyethylene, polyietrahaloethylenes, polyisobutylene, polystyrene, polyinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymenthacrylic	
	derivatives, coumarone-indene resins).	
	A. "Lurex" and similar products in the form of sheets, strip, film	
	or foil, of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated	
	with aluminium dust, sandwiched by means of plain or	
	coloured adhesive between tow layers of artificial plastic material	75% ad val.
	B. Other	40% ad val.
39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other	
	cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid):	
	vulcanised fibre.	
	A. "Lurex" and similar products in the form of sheets, strip, film	
	or foil, of a width exceeding 5 mm, consisting of a core of alu-	
	minium foil, or of a core of plastic film whether or not coated with	
	aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material.	75% ad val.
	B. Other	75% ad val. 40% ad val.
39.04	Hardened proteins (for example, hardened casein and hardened	
	gelatin).	
	A. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm, consisting of a core of alu-	
	minium foil, or of a core of plastic film whether or not coated	
	with aluminium dust, sandwiched by means of plain or coloured	man/ 1
	ashesive between two layers of artificial plastic material.	75% ad val. 40% ad val.
39.05	B. Other	40 /o au vai.
39.03	by esterification of natural resins or of resinic acids (ester gums);	
	chemical derivatives of natural rubber (for example, chlorinated	
	rubber, rubber hydrochloride, oxidised rubber, cyclised rubber).	
	A. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm, consisting of a core of alu-	
	minium foil, or of a core of plastic film whether or not coated	
	with aluminium dust, sandwiched by means of plain or coloured	====1
	adhesive between two layers of artificial plastic material.	75% ad val. 40% ad val.
39.06	B. Other Other high polymers, artificial resins and artificial plastic materials,	10/0 da 141.
53.00	including alginic acid, its salts and esters; linoxyn.	
	A. "Lurex" and similar products in the form of sheets, strip, film	
	or foil, of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a acore of plastic film whether or not coated	
	with aluminium dust, sandwiched by means of plain or coloured	
	adhesive between two layers of artificial plastic material.	75% ad val. 40% ad val.
20 077	B. Other	40% ad vai.
39.07B	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06.	
	B. Other	100% ad val.
40.01	Natural rubber latex, whether or not with added synthetic rubber	
	lates; pre-vulcanised natural rubber latex; natural rubber, balata,	20% ad val.
40.02	gutta percha and silmilar natural gums Synthetic rubber latex; pre-vulcanised Synthetic rubber latex; synthetic	20 /0 au vai.
40.02	rubber : factice derived from oils	20% ad val.
40.03	Reclaimed rubber	20% ad val.
40.04	Waste and parings of unhardened rubber; scrap of unhardened rubber,	
	fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber.	20% ad val.
40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip.	
	rods, profile shapes or tubes: scrap, waste and powder, of hardened	2007
01	rubber Wood in the rough, whether or not stripped of its bark or merely	20% ad val.
44.03	roughed down	
	A. Pulp wood.	40% ad val.
	B. Sawlogs and veneer logs, of coniferous species	40% ad val. 40% ad val. 40% ad val.
	C. Sawlogs and veneer logs, of non-coniferous species	40 % aa vai.

1	2	3
20201-110		
	D. Pit-props. E. Other. Wooden pictures frames, photograph frames, mirror frames and the	40% ad val. 40% ad val.
44.20	Wooden pictures frames photograph frames mirror frames and the	40% ad val.
	like.	100% ad val.
44.24	Household utensils of wood	100% ad val. 100% ad val. 100% ad val.
44.28	Other articles of wood	100% ad val.
40.03	directly to shape; articles made up from goods falling within headin	g
	No. 46.01 or 46.02; articles of loofah.	100% ad val.
47.01	No. 46.01 or 46.02; articles of loofah.  Pulp derived by mechanical or chemical means from any fibrous	
	vegetable material.	200/ -1 -1
	A. Mechanical wood pulp	20% ad val.
	C CI	
	D. Soda wood pulp and sulphate wood pulp, unbleached	20% ad val.
	E. Soda wood pulp and sulphate wood pulp, bleached (other than dissolving grades).	
	dissolving grades).  F. Sulphite wood pulp, unbleached.  G. Sulphite wood pulp, bleached (other than dissolving grades).	20% ad val. 20% ad val. 20% ad val. 20% ad val. 100% ad val.
	G. Sulphite wood pulp, bleached (other than dissolving grades)	20% ad val.
10 02	H. Semi-chemical wood pulp.	20% ad val.
48.02 48.07F	H. Semi-chemical wood pulp.  Hand-made paper and paperboard.  Paper and paperboard, impregnated, coated, surface-coloured, surface-	100% ad val.
10.071	decorated or printed (not being merely ruled, lined or squared and	
	not consituting printed matter within Chapter 49), in rolls or sheets.	
48.17	B. Other.	100% ad val.
40.17	Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like.	100% ad val.
48.18	Registers, exercise books, note books, memorandum blocks, order	100 /0 uu vui.
	books, receipt books, diaries, blotting-pads, binders (loose-leaf or	
	other), file covers and other stationery of paper or paperboard;	1000/-1-1
49.09	sample and other albums and book covers, of paper or paperboard. Picture postcards, Christmas and other picture greeting cards, printed	100% ad val.
	has a new managed and the control of	100% ad val.
49.10	Calendars of any kind, of paper or paperboard, including calendar	Commence of the Commence of th
49.11	Other printed matter, including printed pictures and photographs.	100% ad val.
72.11	A. Printed pictures and photographs.	
	(i) Wall pictures such as are ordinarily used for instructional	
	purposes	Free.
	B. Other.	100% ad val.
	(i) Posters, pamphlets and other printed material intended for	
	tourist propaganda purposes, provided they are assued by or	
	under the auspices of the Government of the country within	
	which travel is to be stimulated and are not primarily intended to advertise the services of any private tourist agency; trade	
	catalogues and advertising circulars; wall diagrams such	
	as are ordinarily used for instructional purposes; wall	
	diagrams illustrative of natural science; charts and schematic	Free.
	(ii) Other	100% ad val.
51.02	Monohl, strip (artificial straw and the like) and imitation catgut, of	70
	man-made fibre materials.  A. "Lurex" yarn or strip and similar products of a width not	
	exceeding 5 mm, consisting of a core of aluminium foil, or of a	
	core of plastic film whether or not coated with aluminium dust,	
	sandwiched by means of plain or coloured adhesive between	250/
	two layers of artificial plastic material	50% ad val.
55.05	Cotton yarn, not put up for retail sale.	40% ad val.
55.06	Cotton yarn, put up for retail sale	75% ad val. 50% ad val. 40% ad val. 40% ad val.
58.01	Carpets, carpeting and rugs, knotted (made up or not).	
	A. Of silk or of man-made fibers.  B. Other.	150% ad val. 100% ad val.
58.02	Other carpets, carpeting, rugs, mats and matting and "Kelem"	your run.
	"Schumacks" and "Karamanie "rugs and the like (made up or	
	not).  A. Of silk or of man-made fibres.	150% ad val.
	The of our of man made notes.	150 /6 au vai.

B. Coir mats and matting	40% ad val. 100% od val.
58.03 Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson- Beauvais and the like and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand.	
A. Of silk or of man-made fibres.	150% ad val. 100% ad val.
59.08A Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials.  A. Of silk or of man-made fibres.	100% ad val.
59.09A Textile fabrics coated or impregnated with oil or preparations with basis of drying oil.	a
A. Of silk or of man-made fibres.  59.11A Rubberised textile fabrics, other than rubberised knitted or crocheted	100% ad val.
goods. A. Of silk or of man-made fibres.  59.12A Textile fabrics otherwise impregnated or coated; painted canvas being	100% ad val.
theatrical scenery, studio back-cloths or the like.  A Fabrics of silk or of man-made fibres.	100 % ad val.
59.13A Elastic fabrics and trimmings (other than knitted or crocheted goods consisting of textile materials combined with rubber threads.  A. Of silk or of man-made fibres.	100% ad val.
60.02B Gloves, mittens and mitts, knitted or crocheted, not clastic nor rubberised.	
B. Other.  Stockings, understockings, socks, ankle-socks, sockettes and the lik knitted or crocheted, not elastic nor rubberised.	100% ad val. e,
B. Other 60.04B Under garments, knitted or crocheted, not elastic nor rubberised.	100% ad val.
B. Other	100% ad val.
B. Other 60.06 Knitted or crocheted fabric and articles therof, elastic or rubberised	100% ad val. The duties applicable to headings Nos. 60.01 to 60.05.
61.01 Men's and boys' outer garments.  A. Of rubberised, oiled, and similar waterproof materials.	100% ad val.
61.02A Women's, girls' and infants' outer garments.  A. Of rubberised, oiled and similar waterproof materials.  61.05B Handkerchiefs.	100% ad val.
B. Other  61.06B Shawls, scarves, mufflers, mantillas, veils and the like.	
B. Other	
61.08B Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yoke and similar accessories and trimmings for women's and girls' garment B. Other.  61.09B Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders garters and the like (including such articles of knitted or crochetected).	100% ad val.
fabric), whether or not elastic.	100% ad val.
61.10B Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods.  B. Other.	7.000
<ul> <li>61.11B Made up accessories for articles of apparel (for example, dress shields shoulder and other pads, belts, muffs, sleeve protectors, pockets)</li> </ul>	
62.01B Travelling rugs and blankets.	100% ad val.
A (ii) Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and	1
headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings.	i granista
A. Clothing and clothing accessories.  (ii) Other.	40% ad val.

-		1707	34
1	2	3	1
64.01	Footwear with outer soles and uppers of rubber or artificial plastic		-
64 00	material.	10000	val
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or orificial soles of so		
64.03	soles of rubber or artificial plastic material.  Footwear with outer soles of wood or cork.	100% ad	val.
64.04	Footwear with outer soles of other materials	100% ad	val.
03.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01 whether or not lined or trimmed.		
65.04	Hats and other headgear, plaited or made from plaited or other stains	100% ad	val.
65.05	of any materials, whether or not fined or frimmed	100% ad	val.
05.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not		0.000.00
ci or	HUIII SUIDS), Whether or not fined or trimmed	100% ad	val
65.06	Other headgear, whether or not lined or trimmed.  Parts, fittings, trimmings and accessories of articles falling within	100% ad 100% ad	val.
	HEAGINE INO. OR UI OF BE UP	1001	
68.02B	Worked monumental or building stone land articles there of finelyding	40 /0 au ve	11.
	mosaic cubes), other than goods falling within heading No. 68.01 or within Chapter 69.		
60 044	B. Other	100% ad v	al
00.U4A	Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads,	27.00	100
	discs and points), of nathral stone (agglomerated or not) ac		
	aggiorniciated natural of artificial abrasives or of nottery with an		
	without cores, shanks, sockets, axles and the like of other materials, but not mounted on frameworks; segments and other finished parts		
	of such stones and wheels, of natural stone (applomerated or not)		
	of agglomerated natural or artificial abrasives, or of pottery.  A. Grinding whells.		18
70.07A	Cast, rolled, drawn or blown glass (including flashed or wired stars)	40% ad va	L.
	cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not		
	surface ground of polished multiple-walled insulating class		
	leaded lights and the like.		
70.14B	A. Leaded lights and the like. Illuminating glassware, signalling glassware and optical elements of	100% ad v	al
	giass, not optically worked nor of optical glass.		
70.19C	B. Other. Glass beads, imitation pearls, imitation precious and semi-precious	100% ad 1	al.
	stones, fidgifichts and chippings, and similar tancy or decoration		
	glass smallwares, and articles of glassware made there from1-		
	cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including the feature of the second state of the second secon		
	including those for toys but excluding those for wear by business.		
	ornaments and other fancy articles of lamps-worked glass; glass grains (ballotini).		
71 050	C. Other.	100% ad ve	7/
71.036	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured.	70 444 74	100
71 070	B. Other	100% ad ve	-1
71.07B	Gold, including platinum-plated gold, unwrought or semi-manufac- tured.	100 /6 att 10	
77 04 1	B. Other	100% ad val	lot.
73.06	of iron or steel		
73.07	Blooms, billets, slabs and sheet bars (including timplate bars) of iron	20% ad val.	
		20% ad val	
73.15A	Alloy steel and high carbon steel in the forms mentioned in headings	20% ad val 20% ad val	1
	1808. 73.00 to 73.14.		103
	A. Puddled bars and pilings; ingots, blocks, lumps and similar forms; blooms, billets, slabs and sheet bars (including tinplate		
72.07	oars); pieces roughly snaped by forging; coils for re-rolling	20% ad val	
73.27	materials of iron or steel wire		
73.28 I	Expanded metal of iron or steel	40% ad val.	
-	Appropriate to the second seco	40% ad val.	i i
		-	

1	2	
	Chain and parts thereof, of iron or steel.  B. Other.	40% ad val.
73.31	Nails, tacks, staples, hook nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of	100/ 1 1
73.32	Bolt and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw	40% ad val.
72 250	rings), of iron or steel rivets, cotlers, cottor-pins washers and spring washers, of iron or steel.  Springs and leaves for springs, of iron or steel.	40% ad val.
		40% ad val.
73.39	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel.	40% ad val.
74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap.	
	A. Copper matte	20% ad val. 20% ad val. 20% ad val. 20% ad val. 20% ad val.
	B. Copper waste and scrap	20% ad val.
	C. Unrefined copper	20% ad val.
	D. Refined copper	20% ad val.
74.02	Master alloys	20% aa vai.
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a	
The same	thickness (excluding any backing) not exceeding 0.15 mm.  Tubes and pipes and blanks therefor, of copper; hollow bars of	40% ad val.
74.07	conner	40% ad val.
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper.	40% ad val.
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts there of, of copper.	100% ad val.
74.19I	Other articles of copper.	
14.7	(ii) Other	100% ad val.
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating	
	anodes); nickel waste and scrap.  A. Nickel mattes, nickel speiss and other intermediate products of	
	nickel metallurgy	20% ad val.
	B. Nickel waste and scrap. C. Unwrought nickel.	20% ad val. 20% ad val. 20% ad val.
75.030	Wrought plates, sheets and strips, of nickel; nickel foil; nickel	11000
	powders and flakes.	40% ad val.
75.04	Itt-to the appear of middel t hollow have and	
	flonges) of nickel	40% ad val.
	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis.	40% ad val.
75.06	B Other articles of nickel.	100% ad val.
76.01	Unwrought aluminium; aluminium waste and scrap.  A. Aluminium waste and scrap.	20% ad val.
	B. Unwrought aluminium.  Aluminium foil (whether or not embossed, cut to shape, perforated,	20% ad val. 20% ad val.
76.04	coated, printed, or backed with paper or other reinforcing materials), of a thickness (excluding any backing) not exceeding	
11-20-07-07-07	0.20 mm	40% ad val. 40% ad val.
76.05 76.06	Aluminium powders and flakesTubes and pipes and blanks therefor, of aluminium; hollow bars of	
76.07	aluminium.  Tube and pipe fittings (for example, joints, elbow sockets and	40% ad val.
76.08	flanges), of aluminium.  A Structures complete or incomplete, whether or not assembled, and	40% ad val.
, 5.00	parts of structures, (for example, nangars and other buildings,	
	frame-works, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes,	
	and columns), of aluminium; plates, rods, angles, shapes,	
		THE RESERVE THE PERSON NAMED IN

	sections tubes and the like prepared for use in structures of	
	sections, tubes and the like, prepared for use in structures, of aluminium.	
76.11	A. Pre-fabricated buildings and their assembled panels and parts. Compressed gas cylinders and similar pressure containers, of aluminium.	100% ad val.
76.16D	Other articles of aluminium.	
(ii)	D. Other articles. (ii) Other	100% ad val.
77.01	Unwrought magnesium; magnesium waste (excluding shavings of	-5-70 mm - mm
	uniform size) and scrap.  A. Magnesium waste and scrap.	20% ad val
	B. Unwrought magnesium	20% ad val. 20% ad val.
77.02B	B. Unwrought magnesium	
	magnesium foil; raspings and shavings of uniform size, powders	
	and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium.	
	B. Tubes and pipes; foil; hollw bars	40% ad val.
77.03 77.04	Other articles of magnesium Beryllium, unwrought or wrought, and articles of beryllium.	100% ad val.
77.04	A. Unwrought : scrap and waste	20% ad val.
	B. Wrought. C. Articles of beryllium. Unwrought lead (including argentiferous lead); lead waste and scrap.	20% ad val. 25% ad val. 100% ad val.
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap.	
	A. Lead waste and scrap	20% ad val. 20% ad val.
78.04B	Lead foil (whether or not embossed, cut to shape, perforated, coated,	20 /0
	printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding, 1,700 g/m <sup>2</sup> ; lead	
	powders and flakes	100/ 1
78.05	B. Other	40% ad val.
10.03	and pipe fittings (for example, joints, elbows, sockets, flanges and	100/ 1 1
78.06C	S-bends), of lead	40% ad val.
(ii)	C. Other articles.	1009/ -11
79.01	Unwrought zinc : zinc waste and scrap.	100% ad val.
	A. Zinc waste and scrap	20% ad val. 20% ad val.
79.03C	B. Unwrought zinc. Wrought plates, sheets and strip, of zinc; zinc foils; zinc powders	20 /0 uu vai.
	and flakes. C. Other	40% ad val.
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube	40 /0 uu vai.
	and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc.	40% ad val.
79.06D	of zinc	10 /6 uu rui.
(ii)	D. Other articles.  (ii) Other	100% ad val.
80.01	Unwrought tin; waste and scrap.	
	A. Tin waste and scrap	20% ad val. 20% ad val.
80.04B	Tin foil (whether or not embossed, cut to shape, perforated, coated,	/0 /
	printed, or baked with paper or other reinforcing material), of a weight (excluding any backing) not exceeding one kg/m <sup>2</sup> ; tin	
	powders and flakes.	100/ 1 1
80.05	B. Other, Tubes and pipes and blanks therefor, of tin; hollow bars, and tube	40% ad val.
	and pipe fittings (for example, joints, elbows, sockets and flanges)	100/ -11
80.06B	of tin	40% ad val.
	B. Other	100% ad val.
81.01	A. Unwrought, wrought; waste and scrap	20% ad val. 25% ad val.
91 02	B. Articles of tungsten.  Molybdenum, unwrought or wrought, and articles thereof.	25% ad val.
81.02	A. Unwrought, wrought; waste and scrap	20% ad val. 25% ad val.
	B. Articles of molybdenum	25% ad val.

-		
1	2	3
81.03	Tantalum, unwrought or wrought, and articles thereof.  A. Unwrought, wrought; waste and scrap.	20% ad val. 25% ad val.
81.04	B. Articles of tantalum.  Other base metals, unwrought or wrought and articles thereof; cermets, unwrought or wrought, and articles thereof.	25% ad val.
00.01	A. Unwrought, wrought; waste and scrap.  B. Articles of other base metals.  Hand tools, the following; spades, shovels, picks, hoes, forks and rakes;	20% ad val. 25% ad val.
82.01	axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used	
00.00	in agriculture, horticulture or forestry.	20% ad val. 25% ad val.
82.06 82.08	Knives and cutting blades, for machines or for mechanical appliances. Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg. and of a kind used for domestic	25% ad val.
82.09A	purposes in the preparation, serving or conditioning of food or drink. Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06.	100% ad val.
82.13	A. Table and kitchen knives.  Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets	100% ad val.
82.14	and appliances (including nail files).  Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen	100% ad val.
83.07B	or tableware.  Lamps and lighting fittings, of base metal, and parts thereof, of base	100% ad val.
	metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except Heading No. 85.22).	ill rese
83.11	B. Other	100% ad val.
83.12	Photograph, picture and similar frames, of base metal; mirrors of base metal.	100% ad val.
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal.	100% ad val.
84.06 B(i) (a),	Internal combustion piston engines	200 yo are run.
b) and B(	ii) B. Others. (i) For automotive vehicles,	The state of the s
	(a) Complete engines	The rate applicable to the vehicle
		in which the engine would be fitted.
94 124	(b) Parts of engines. (ii) Other. Air conditioning machines, self-contained, comprising a motor-driven	50% ad val. 25% ad val.
04.12/1	fan and elements for changing the temperature and humidity of air.	
84,15A	A. Requiring for their operation not move than 3 brake horse power. Refrigerators and refrigerating equipment (electrical and other).	100% ad val.
11/4	A. Refrigerators of a capacity up to 15 cubic feet and other refrigerating equipment requiring for its operation less than one quarter of one brake horse power.	100% idval.
84.17A	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process	100/0 ta var.
	involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery	
	or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical.	
v4 10D	A. Instantaneous and storage water heaters of a capacity not exceeding 4 and 20 gallons, respectively.	100% ad val.
01.18B	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases.  B. Centrifugal laundry driers, requiring for their operation less than	
	one brake horse power.	100% ad val.

1	2	3
86.03 86.06	Other rail locomotives. Railway and tramway rolling-stock, the following; workshops, cranes	20% ad val.
86.09 87.02	ing sports motor vehicles other than those of heading No. 87.09):  A-1. New motor cars including station wagons built on car chassis,	20% ad val. 20% ad val.
	the landed cost of which,  (a) does not exceed Rs. 5,500 per vehicle.  (b) exceeds Rs. 5,500 but does not exceed Rs. 11,000 per vehicle.  (c) exceeds Rs. 11,000 but does not exceed Rs. 15,000 per vehicle.  (d) exceeds Rs. 15,000 per vehicle.  A-II. Used motor cars including station wagons built on car chassis.	plicable to the corres- ponding new vehicle of the
	C. Other	same make. 40% ad val.
89.01B (ii)	Ships, boats and other vessels not falling within any of the following headings of this Chapter.  B. Other ships and boats.  (ii) Not exceeding 250 gross tonnage.	
	(a) Lifeboats, imported separately for ocean going steamers. (b) Other	Free. 10% ad val.
89.02	Tugs	Free.
90.03	Frames and mountings, and parts therof, for spectacles, pince-nez,	
	lorgnettes, goggles and the like.  A. Of precious metals or rolled precious metals.  B. Of other materials.	100% ad val. 30% ad val.
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders.  Orthopaedic appliances, surgical belts, trusses and the like; artificial	20% ad val.
90.19	limbs, eyes, teeth and other artificial parts of the body; deaf aids; splints and other fracture appliances.	1 20% ad val.
90.20	Apparatus based on the use of X-rays or of the radiations from radio- active substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like.	20% ad val.
90.28	Electrical measuring, cheeking, analysing or automatically controlling	
90.29	instruments and apparatus.  Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23,90.24,90.26, 90.27 or 90.28.	25% ad val. The duties applicable to the articles of which goods
		are parts or accessories.
93,01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor.  A. Swords for presentation as naval, military or air force prizes or as prizes in relation to service under Government of Pakistan and side-arms forming part of the regular equipment of Commissioned or Gazetted officer in the service of Government of Pakistan enitled to wear diplomatic, military, naval, airforce or	accessories.
	police uniforms.  B. Theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes.	Free. 30% ad val. 75% ad val.
94.04	C. Other.  Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, form or sponge rubber or expanded of any or sponge artificial	
	plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows).	100% ad val.

		3
95.08B	Moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copa or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin.	
96.03	B. Articles of medical and pharmaceutical use.	20% ad val.
97.05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes	40% ad val.
97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	100% ad val.
98.01C	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles.	100% ad val.
	C Other	
98.12	Combs, hair-slides and the like.	100% ad val.
	Corset busks and similar supports for articles of apparel or clothing	100% ad val.
	accessories.	100% ad val.

## THE THIRD SCHEDULE

(See section 4)

Amendments in the Schedule to the Act XXII iof 1965.

In the Finance (Supplementary) Act, 1965 (XXII of 1965), for the Schedule thereto the following shall be substituted, namely:—

## "THE SCHEDULE

(See section 2)

All goods falling under the First Schedule to the Tariff Act 1934 (XXXII of 1934), excluding articles falling under the heading numbers specifieed in the table below which are machinery or articles for use with machinery or as component parts of spare parts of machinery as defined below:

#### Provided that-

1

- (a) the articles are identifiable as intended for use only with machinery and have been given for that purpose some special shape, size or quality;
- (b) it is established to the satisfaction of the Customs Collector that the articles are used as aforesaid;
- (c) no duty of customs has been imposed on the articles under the Protective Duties Act 1950 (LXI of 1950) nor has the duty of customs imposed on the articles been changed under the said Act into protective.

# Definition of Machinery:

 (i) Machinery, operated by power of any description, such as is used in any industrial process including the generation, transmission and distribution of power, or used in processes directly

- connected with the extraction of minerals and timber construction of buildings, road dams, bridges and similar structures, and the manufacture of goods.
- (ii) Apparatus and appliances, including metering and testing apparatus and appliances specially adapted for use in conjuntion with machinery, specified in item (i) above.
- (iii) Mechanical and electrical control and transmission gear adapted for use in conjunction with machinery as specified in item
   (i) above.
- (iv) Component parts, including spare parts of machinery as specified in items (i), (ii) and (iii) above, identifiable as for use in or with such machinery:
- Provided that articles which are not components in terms of the definition given above shall also be deemed to be component parts of the machine to which they pertain if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.

## TABLE

Heading numbers and sub-heads in the First Schedule to the Tariff Act, 1934

```
28.05;
sub-head "B" of 36.05;
37.01, sub-head "B" of 37.02, sub-head "B" of 37.04, sub-head "B"
    of 37.05;
sub-head "B" of 39.07;
40.09, 40.10, 40.14;
42.04, sub-head " A " of 42.06;
44.26;
sub-head "B" of 48.07, 48.08, 48.13 sub-head "B" of 48.15, 48.20, sub-
    head "A" of 48.21;
sub-head "B" of 59.08, 59.15, 59.16, 59.17;
68.04, 68.06, 68.07, 68.13, 68.14
69.01, 69.02, 69.03, 69.06, 69.07, 69.08, 69.09; sub-head "B" of 70.07, 70.20, 70.21;
71.09.;
73.17,73.18,73.19,73.20, sub-head "B" of 73.21,73.22,73.24,73.25,73.27
sub-head "B" of 73.29, 73.31, 73.32, sub-head "B" of 73.34, sub-head B" of 73.35, sub-heads "A" and "C" of 73.40;
head B" of 73.35, sub-heads "A" and "C" of 73.40;
74.07, 74.08, 74.09, 74.10, 74.11, 74.13, 74.14, 74.15, 74.16, sub-head "D"
     of 74.19
75.04, 75.05, 75.06; 8" of 76.08, 76.09, 76.11, 76.12, 76.13, subheads "A", "B (ii)" and "D" of 76.16;
 78.05 sub-heads "A" and "C" of 78.06;
 79.04 sub-heads "A" "C" and "D" of 79.06;
 82.02, 82.03, 82.04, 82.05, 82.06, 82.07; 83.08, 83.15;
```

84.01, 84.02, 84.03, 84.04, 84.05, sub-head "B (ii)" of 84.06, 84.07, subheads "B" and "C" of 84.08, 84.09, sub head "B" of 84.10 subhead "B" of 84.11, sub-head "B" of 84.12, 84.13, 84.14, sub-head "B" of 84.15, 84.16, sub-head "B" of 84.17 sub-heads "A" and "C" of 84.18, sub-head "B" of 84.19, 84.20, 84.21, sub-head "C" of 84.22, 84.23, 84.26, 84.27, 84.29, 84.30, 84.31, 84.32, 84.33, sub-head "B" of 84.34, 84.35, 84.36, 84.37, 84.38, 84.39, sub-head "B" of 84.40, sub-head "C" of 84.41, 84.42, 84.43, 84.44, 84.45, 84.46, 84.47, 84.48, 84.49, 84.50, 84.56, 84.57, 84.59, 84.60, sub-head "B" of 84.61, 84.62, sub-head "B" of 84.63, sub-head "B" of 84.65;

85.01, 85.02, 85.04, 85.05, sub-head "C" of 85.08, 85.11, 85.12, 85.18, subhead "A" of 85.19, sub-head "A" of 85.21, 85.22, sub-head "B" of 85.23, 85.25, sub-head "A" of 85.26, 85.27, 85.28;

87.14:

90.07 (process cameras, parts and accessories thereof only), sub-head "B" of 90.08, 90.10, (studio and laboratory apparatus and equipment used exclusively with 35 mm cinematographic film), 90.15, 90.16, 90.22, 90.23, 90.24, 90.25, 90.26, sub-head "B" of 90.27, 90.28;

91.06; 96.02 and

98.07.".

## THE FOURTH SCHEDULE

(See section 5)

Amendments to the First Schedule to the Central Excises and Salt Act, 194 (I of 1944)

- (1) In item 7,—
  - (a) in column (2), under the words "STEEL INGOTS", the following definition shall be inserted, namely:
    - "Steel Ingots" means the primary product obtained by smelting iron ore, pig iron or iron scrap or any other ferrous raw material, whether cast into a mould in any shape or form, or whether used in molten or semi-finished state for the manufacture of rolled or forged steel products "; and
  - (b) in column (3), for the word "Four" the word "Fifty" shall be substituted.
- (2) In item 11, in column (3), for the word "Seven", the word "Fortyfive " shall be substituted.
  - (3) In item 15-A,-
    - (a) in sub-item I,-
      - (i) against clause (i), in column (3), for the words "Forty-seven paisa ", the words "One rupee" shall be substituted.
      - (ii) against clause (ii), in column (3), for the word "Twenty-eight". the word "Sixty-five" shall be substituted,
      - (iii) against clause (iii), in column (3), for the word "Seventeen", the word "Forty" shall be substituted,
      - (iv) against clause (iv), in column (3), for the word "Six", the word "Fifteen" shall be substituted, and
      - against clause (v), in column (3), for the word "Twenty-eight", the word "Sixty-five" shall be substituted; and

- (b) in the Explanations, after paragraph (10), the following new paragraph shall be added, namely:-
  - "(11) If any fabric is embroidered or rubberised in the process of weaving or knitting, duty shall be leviable thereon under subitem II in addition to duty under sub-item I".
- (4) In item 15C, in column (2), the comma and word ", but does not include woollen fabrics manufactured on a handloom " shall be omitted.
  - (5) In item 16,—
    - (i) against clause (a), in column (3), for the word "Ten", the word 'Fifty-five" shall be substituted,
    - (ii) against clause (b), in column (3), for the words "Fifty paisa the words "One rupee ten paisa" shall be substituted,
    - (iii) against clause (c), in column (3), for the words "One rupee", the words "One rupee seventy-five paisa" shall be substituted,
    - (iv) against clause (d), in column (3), for the words "One ruppee fifty paisa", the words "tow rupees eighty paisa" shall be substituted, and
    - (v) in the Explanations, after the word "yarn", the words "and any fraction of a count which is one-half or more shall be reckoned as one, while less than one-half shall be ignored "shall be inserted.
- (6) In item 18, in column (2), in clause (i), after the word "Hussain" the words "including sacking and bagging materials and fabrics of all sorts" shall be added.
  - (7) For existing item 35, the following shall be substituted, namely:
    - "35. CELLOPHANE, PLASTIC AND RESIN MATERIALS—
      - (I) Radio and Transistor cabinets made wholly or partly of plastic material or synthetic or artificial resins-
        - (i) Large size Rupees five per piece. (ii) Medium size Rupees three per piece. (iii) Small size Rupees two per piece.
        - (II) Telephone inter-com Rupees five per piece. and instruments made wholly or partly of plastic material or synthetic or artificial resins.
      - (III) Domestic grinding machines, domestic juice-extracting machines and other domestic machines, Rupees five per piece. appliances made of plastic or synthetic or artificial resins, with or without admixture of any other material.

(IV) Cellophane, all plastic materials Ten per cent ad valorem. artificial and synthetic or resins, and all other products made wholly or partly plastic materials or synthetic or artificial resins, and gramophone records but excluding wires and cables liable to duty under item 38.

## Explanations:

- (1) 'Plastic materials' include materials from which any kind of plastic is made.
- (2) 'Large size' means a cabinet the volume (length × breadth × height) of which exceeds 200 cubic inches.
- (3) 'Medium size' means a cabinet the volume (length × breadth × height) of which exceeds 155 cubic inches but does not exceed 200 cubic inches.
- (4) 'Small size' means a cabinet the volume (length × breadth × height) of which does not exceed 155 cubic inches".
- 8) In item 36, for the words and figure "item 10", the words and figures "items 10 and 38" shall be substituted.
  - (9) In item 37, in sub-item (ii), the word "storage" shall be omitted.
  - 10. After item 37, the following new item 38 shall be added, namely :-"38. WIRES AND CABLES—

cables, all Seven and a half per cent Electric wires and including telephone ad valorem. and telegraph wires and cables.

## THE FIFTH SCHEDULE

(See section 10)

## PART I

## Rates of Income Tax

A. In the case of every inidvidual, Hindu undivided family unregistered firm and an association of persons not being a case to which paragraph B of this Part applies-

Rate

- 1. Where the taxable income does not Rs. 25. exceed Rs.1,000.
- 2. Where the taxable income exceeds Rs. 1.000 but does not exceed Rs. 2,000.
- Rs. 25 plus 2 per cent of the amount exceeding Rs. 1,000.
- 3. Where the taxable income exceeds Rs. 2,000 but does not exceed Rs. 4,000.
- Rs. 45 plus 7.5 per cent of the amount exceeding Rs. 2,000.

- 4. Where the taxable income exceeds Rs. 195 plus 12.5 per cent of the Rs. 1,000 but does not exceed Rs. 6,500.
  - amount exceeding Rs. 4,000.
- Where the taxable income exceeds Rs. 6,500 but does not exceed Rs. 10,000.
- Rs. 507.50 plus 17.5 per cent of the amount exceeding Rs. 6,500.
- Where the taxable income exceeds Rs. 10,000 but does not exceed Rs. 20,000.
- Rs. 1,120 plus 22.5 per cent of the amount exceeding Rs 10,000.
- Where the taxable income exceeds Rs. 20,000 but does not exceed Rs. 30,000.
- Rs. 3,370 plus 32.5 per cent of the amount exceeding Rs. 20,000.
- Where the taxable income exceeds Rs. 30,000 but does not exceed Rs. 40,000.
- Rs. 6,620 plus 47.5 per cent of the amount exceeding Rs. 30,000.
- Where the taxable income exceeds Rs. 40,000 but does not exceed Rs. 60,000.
- Rs. 11,370 plus 57.5 per cent of the amount exceeding Rs. 40,000.
- Where the taxable income exceeds Rs. 60,000 but does not exceed Rs. 1,00,000.
- Rs. 22,870 plus 67.5 per cent of the amount exceeding Rs. 60,000.
- Where the taxable income exceeds Rs. 1,00,000.
- Rs. 49,870 plus 70 per cent of the amount exceeding Rs. 1.00,000.

### Provided that—

- (i) no income-tax shall be payable on a total income, which before the deduction of an allowance of Rs. 2,000 (hereafter referred to as personal allowance) and the sums, if any, exempt under the first proviso to sub-section (1) of section 7, section 15, section 15A, section 15A, section 15C, sub-section (5) of section 15D, section 15E, section 15F, and section 58F of the Income Tax Act, 1922 (XI of 1922) does not exceed Rs. 6,000; and
- (ii) the income-tax payable shall in no case exceed (a) the amount by which the total income exceeds Rs. 6,000 or (b) the amount representing seventy per cent of the total income, whichever amount is the less, and, where such income includes any income from a share of the income, profits and gains of a firm to which paragraph C of Part II applies, such portion of the super-tax payable under the said paragraph as bears to the total amount of such super-tax the same proportion as his share of income, profits and gains of the firm bears to the total income of the firm shall be added to the income-tax payable by such partner under this paragraph and, if the sum so arrived at exceeds seventy per cent of the total income of such partner (including his share of income, profits and gains of the firm), the amount of income-tax payable by him under this paragraph shall be reduced by the amount of such excess.

Explanation.—The expression "taxable income" as used in this paragraph, means—

- (a) in the case of an assessee to which sub-section (3) of section 10 or clause (a) of sub-section (1) of section 17 of the Income Tax Act, 1922 (XI of 1922) applies, the total income;
- (b) in any other case, the total income of an assessee as diminished by (i) the personal allowance of two thousand rupees, and (ii) the allowance admissible under the first proviso to sub-section (1) of section 7, section 15, section 15A, section 15AA, section 15C, sub-section (5) of section 15D, section 15E, section 15F and section 58F of the Income Tax Act, 1922 (XI of 1922).

B. In the case of every company and local authority and in every case in which, under the provisions of the Income Tax Act, 1922 (XI of 1922), incometax is to be charged at the maximum rate—

Rates

- (1) On the part of the total income consisting of the amount, if any, to which sub-paragraphs (2), (3) and (4) of paragraph A of the Part II apply.
- (2) On the balance of the total income.

30 per cent of such income.

Provided that where a company distributes dividends out of its income, profits and gains in respect of which it has obtained a rebate of one anna in the rupee under the proviso to paragraph B of Part I of the Fourth Schedule to the Finance Act, 1958 (XXII of 1958), the Third Schedule to the Finance Act, 1957 (I of 1957), the Third Schedule to the Finance Act, 1956 (I of 1956), and the Third Schdule to the Finance (1955-56) Act, 1956 (XXX of 1956), an additional income-tax at the rate of 6.25 per cent shall be levied on the amount of such dividend and such amount shall be deemed for the purposes of this proviso to be a part of the total income of the company of the year in which such distribution is made.

#### PART II

Rates of Super tax

Rates

## A. In the case of a company-

(1) On the whole of the total income excluding 30 per cent of such income to which sub-paragraph (1) of paratotal income. graph B of Part I applies.

## Provided that-

- (i) a rebate of 5 per cent shall be allowed to a company-
  - (a) which , in respect of the profits liable to tax under the Income Tax Act, 1922 (XI of 1922), has made such effective arrangements as may be prescribed by the Central Board of Revenue in this behalf for the declaration and payment in Pakistan of dividends payable out of such profits and for the deduction of tax from such dividends; and
  - (b) which is also a Banking or an Insurance Company;

- (ii) a rebate of 15 per cent shall be allowed, in the case of every company to which sub-clause (a) of clause (i) applies but sub-clause (b) of clause (i) does not apply on so much of the income of such a company of the relevant year as has been distributed as dividend to its shareholders (including dividends on preference shares);
- (iii) a rebate of 10 per cent shall be allowed in the case of every company to which sub-clause (a) of clause (i) applies if it is a company in which the public are substantially interested within the meaning of Explanation 1 to sub-section (1) of section 23A of the Income Tax Act, 1922 (XI of 1922);
- (iv) a rebate of 5 per cent shall be allowed in the case of every company to which sub-clause (a) of clause (i) applies, not being a company to which clause (v) applies, if its paid-up capital plus the free reserves do not exceed Rs. 5,00,000;
- (v) a rebate of 5 per cent shall be allowed on so much of the income, profit and gains of a company being a company to which sub-clause (a) of clause (i) applies and the paid-up capital plus free reserves of which do not exceed Rs. 10,00,000 as is derived by it from an industrial undertaking;
- (vi) a rebate of 10 per cent shall be allowed in the case of a company to which sub-clause (a) of clause (i) applies in respect of its income, profits and gains to which sub-section (9) of section 10 of the Income Tax Act, 1922 (XI of 1922) applies or which are derived by it from processing, freezing, preserving and canning of food, vegetable, fruit, grain, meat, fish and poultry;
- (vii) a rebate of 15 per cent shall be allowed in the case of every company to which sub-clause (a) of clause (i) applies on so much of the income profits and gains accruing or arising to it outside Pakistan to which sub-section (4) of section 10 does not apply as are brought by into Pakistan.
- Explanation.—The term "industrial undertaking" as used in clause (v), means an undertaking which is set up or commenced in Pakistan on or after the 14th day of August, 1947 and which employs (i) ten or more persons in Pakistan and involves the use of electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency or (ii) twenty or more persons in Pakistan and does not involve the use of electrical energy or other form of energy which is mechanically transmitted and is not generated by human or animal agency and which is—
  - (i) engaged in-
    - (a) the manufacture of goods or materials or the subjection of goods or materials to any process, which substantially changes their original condition;
    - (b) ship-building;
    - (c) generation, transformation, conversion, transmission or distribution of electrical energy, or the supply of hydraulic power.
    - (d) the working of any mine, oil-well or other source of mineral deposits not being an undertaking to which the

Second and Third Schedule to the Income Tax Act, 1922 (XI of 1922) apply; or

- (ii) any other industrial undertaking which may be approved by the Central Board of Revenue for the purposes of this clause.
- (2) On the amount representing income from dividends from a company having its registered office in Pakistan-

Rates

(a) where such dividends are received by a company from a subsidiary company set up in the wing other than the wing in which the holding company has its registered office and carries on business.

(b) Where such dividends are received by a company to which clause (a) does not apply and in which the public are substantially interested within the meaning of Explanation 1 to subsection (1) of section 23A of the Income Tax Act, 1922 (XI of 1922) and are declared and paid by a company formed and registered in Pakistan under the Companies Act, 1913 (VII of 1913), or a body corporate formed in pursuance of a Central Act in respect of the share-capital issued, subscribed and paid after the fourteenth day of August, 1947.

15 per cent of such amount.

(c) In other cases

20 per cent of such amount.

Explanation.—For the purposes of clause (a) a company shall be deemed to be a subsidiary of another company if that other company holds more than 50 per cent of the face value of the equity share capital of the first mentioned company.

(3) On the whole of the amount representing the face value of any bonus shares or the amount of any bonus issued by the company to its shareholders with a view to increasing its paid-up capital-

Rates

- (a) Where a company which issues bonus shares or bonus, as the case may be, is a company in which the public are substantially interested within the meaning of Explanation 1 to sub-section (1) of Section 23A of the 'ncome Tax Act, 1922 (XI of 1922).
- 12.5 per cent of such amount.

(b) In other case:

- 15 per cent of such amount.
- (4) On the whole of the amount by which the free 10 per cent of such reserves of any company, not being a Banking or an Insurance Company, exceed the paid-up ordinary share capital of the Company as on the last day of the relevant previous year.
  - amount.

B. In the case of every local authority.—

Rates

On the whole of total income .. .. 12.5 per cent of the total income.

- C. In the case of every registered firm.-
  - (1) Where the total income does not exceed Nil. Rs. 12,000.
  - (2) Where the total income exceeds Rs. 12,000 5 per cent of the amount exceeding Rs. 12,000.
  - (3) Where the total income exceeds Rs. 30,000 Rs. 900 plus 10 per but does not exceed Rs. 60,000.

    Rs. 900 plus 10 per cent of the amount exceeding Rs. 30,000.
  - (4) Where the total income exceeds Rs. 60,000 Rs. 3,900 plus 20 per cent of the amount exceeding Rs. 60,000.
  - (5) Where the total income exceeds Rs. 1,00,000 . . Rs. 11,900 plus 30 per cent of the amount exceeding Rs. 1,00,000.

Explanation.—The term "registered firm" as used in this paragraph, means a firm registered under section 26A of the Income Tax Act, 1922 (XI of 1922), or a firm treated as a registered firm under clause (b) of sub-section (5) of section 23 of the Income Tax Act, 1922 (XI of 1922).

#### PART III

### Rates of Refundable Surcharge

(A) In the case of every individual, Hindu undivided family, local authority, every firm, association of persons, and the partners of the firm and members of the association individually.—

Rates

- (i) Where the total income is below Rs. 20,000. Nil.
- (ii) Where the total income is Rs. 20,000 or above. 10 per cent of the tax payable.
- (B) In the case of a company .. .. 10 per cent of the tax payable.

#### THE SIXTH SCHEDULE

#### LAWS AMENDED

(See section 13)

Serial No.	Statute	Amendments made
1	2	3

- 1. Sea Customs Act, 1878 (VIII of 1878).
- (1) For section 33 the following shall be substituted, namely:—
  - "33. Abatement allowed on damaged goods.—(1) If on the first examination of any goods, the owner thereof states in writing that such goods, in consequence of damage sustained before or during the landing, are of value less than that stated in the bill of entry, the Customs-Collector, on being satisfied of the fact, may allow abatement of duty in the manner indicated in sub-section (2).
- (2) For the purpose of abatement of duty under sub-section (1), the value of the goods shall be appraised by an officer of Customs and the duty thereon shall be so abated that the duty payable after abatement bears the same proportion to the duty leviable on the goods before the damage as the appraised value of the goods after damage bears to the value thereof before damage."
- (2) In section 39,—
  - (a) for the marginal heading the following shall be substituted, namely:— "Untrue statement, untrue declaration, etc."
  - (b) In sub-section (2)—(i) after the words " as aforesaid" the words " or by reason of collusion" shall be inserted; and
  - (ii) for the words "date of the first assessment or making of the refund" the words "relevant date" shall be substituted;
  - (c) in sub-section (3)—(i) the comma and word ", collusion" shall be omitted; and
  - (ii) for the words "date of the first assessment or making of the refund" the words "relevant date" shall be substituted; and

1

7

2

3

- (d) after sub-section (3), the following subsection shall be added, namely:—
  - "(4) for the purpose of sub-sections (2) and (3) of this section, the expression "relevant date" means—
    - (a) in a case where duty is not levied, the date on which an order for the clearance of goods is made;
    - (b) in a case where duty is provisionally assessed under section 87A, the date of adjustment of duty after its final assessment;
    - (c) in a case where duty has been erroneously refunded, the date of its refund;
    - (d) in any other case, the date of payment of duty."
- (3) in section 183, for the word "shall" the word "may" shall be substituted;
- (4) in section 188,— (a) for the prov
  - (a) for the proviso to the second paragraph, the following shall be substituted, namely:—
    - "Provided that no order confiscating goods of greater value, or enhancing any fine in lieu of confiscation, or imposing or enhancing any penalty, or requiring payment of any duty not levied or short-levied shall be passed unless the person affected thereby has been given an opportunity of showing cause against it and of being heard."
  - (b) the last paragraph beginning with the words "Every order" and ending with the word "final" shall be omitted;
  - (5) for section 189, the following shall be substituted, namely:—
    - "189. Deposit, pending appeal, of duty demanded or penalty levied.—(1) Any person desirous of appealing under section 188 against any decision or order relating to any duty demanded in respect of goods which have ceased to be under the control of customs authorities or to any penalty levied under this Act, shall, pending the appeal, deposit with the Customs-Collector at the port where the

1

dispute arises, the duty demanded or the penalty levied:

Provided that where, in any particular case, the appellate authority is of the opinion that the deposit of duty demanded or penalty levied will cause undue hardship to the appellant, it may dispense with such deposit, either unconditionally or subject to such conditions as it may deem fit to impose.

- (2) If, upon an appeal it is decided that the whole or any portion of the aforesaid duty or penalty was not leviable, the Customs-Collector shall return to the appellant such amount or portion as the case may be."
- (6) for section 190, the following shall be substituted, namely:—
  - "190. Power of the Chief Customs Authority to call for and examine records etc.—(1) The Chief Customs Authority may of its own motion call for and examine the records of any proceedings under this Act for the purpose of satisfying itself as to the legality or propriety of any decision or order passed therein by an officer subordinate to it and may pass such orders as it thinks fit:

Provided that no order confiscating goods of greater value, or enhancing any fine in lieu of confiscation, or imposing or enhancing any penalty, or requiring payment of any duty not levied or short-levied shall be passed unless the person affected thereby has been given an opportunity of showing cause against it and of being heard.

- (2) No record of any proceedings relating to any decision or order passed by an officer of customs shall be called for and examined under sub-section (1) after the expiry of three years from the date of such decision or order."
- (7) for section 191, the following, shall be substituted, namely:—
  - "191. Revision by the Central Government.—
    The Central Government may, on the application of any person aggrieved by any decision or order passed under this Act by an officer of Customs or Chief Customs Authority and from which no appeal lies, if such application is made

within four months from the date of such decision or order, pass such order in relation thereto as it thinks fit:

Provided that no order confiscating goods of greater value, or enhancing any fine in lieu of confiscation, or imposing or enhancing any penalty, or requiring payment of any duty not levied or short-levied shall be passed unless the person affected thereby has been given an opportunity of showing cause against it and of being heard."

- 2. The Central Board of Revenue Act, 1924 (IV of 1924).
- Section 3 shall be re-numbered as sub-section (1) of that section, and after sub-section (1) as so re-numbered, the following new sub-sections shall be added, namely:—
  - "(2) Any rules under sub-section (1) may be made so as to be retrospective from any date not earlier than the commencement of this Act and such rules may also validate any acts done or orders made by, or any proceedings of, the Central Board of Revenue or any of its Members or officers before the making of such rules which, if done, made or taken after the commencement of those rules, would not be inconsistent therewith.
  - (3) No act, order or proceeding validated under sub-section (2) shall be called in question merely on the ground that such act, order or proceeding was not valid at the time when it was done, made or taken."
- 3. The Provisional Collection of Taxes Act, 1931 (XVI of 1931).
- (1) In the long title, preamble and section 3, after the words "customs or excise", wherever occurring, the words "or sales tax" shall be inserted.
- (2) in section 4, for sub-section (1) the following shall be substituted, namely:—
  - "(1) Subject to the provisions of subsection (2), a declared provision shall have the force of law with immediate effect as if enacted on the day on which the Bill is introduced."
- (3) in section 5—
  - (a) after the word "duties", wherever occurring, the words "or tax" shall be inserted, and
  - (b) after the word "duty" wherever occurring, the words "or tax" shall be inserted.

1

3

4. The Capital Issues (Continuance of Control)
Act, 1947 (XXIX of 1947).

2

- In section 3, for sub-section (4), the following shall be substituted, namely:—
  - "(4) Notwithstanding anything contained in the Companies Act, 1913 (VII of 1913), or in any other law for the time being in force, or in any contract or any Articles or Memorandum of Association of any company, any consent or recognition accorded under subsection (2) or under subsection (3), whether before or after the commencement of this sub-section, shall be subject to—
    - (a) the condition that, as from the commencement of this sub-section, the total remuneration, excluding office allowances, of secretaries or managers or any other chief executive by whatever name called or managing agents, if any, of the company in favour of whom such consent or recognition has been accorded shall not exceed in any year such proportion of the net profits, as defined in section 87C of the Companies Act, 1913, of the company as the amount of dividend distributed in that year to the shareholders bears to the paid up capital of such company:
    - (b) such further conditions, if any, whether for immediate or future fulfilment, as the Central Government may, from time to time, think fit to impose."; and
- (2) in section 13, in sub-section (i), for the words "any order" the words "any conditions imposed or any order" shall be substituted.

MUZAFAR HUSAIN,

Secretary.



## RAWALPINDI, THURSDAY, JULY 13, 1967

#### NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 13th July, 1967

The following Act of the National Assembly received the assent of the President on the 11th and 12th July, 1967, respectively, and is hereby published for general information:—

#### N. A. ACT No. XIII of 1967

An Act further to amend the Pakistan Insurance Corporation Act, 1952

WHEREAS it is expedient further to amend the Pakistan Insurance Corporation Act, 1952 (XXXVIII of 1952), for the purposes hereinafter appearing;

It is hereby enacted as follows:-

- 1. Short title and commencement.—(1) This Act may be called the Pakistan Insurance Corporation (Amendment) Act, 1967.
  - (2) It shall come into force at once.
- 2. Amendment of the preamble, Act XXXVIII of 1952.—In the Pakistan Insurance Corporation Act, 1952 (XXXVIII of 1952), hereinafter referred to as the said Act, in the preamble, for the words "insurance business" the words "insurance and reinsurance business" shall be substituted.
- 3. Insertion of new section 4A, Act XXXVIII of 1952.—In the said Act, after section 4, the following new section shall be inserted, namely:—
  - "4A. Registers of shareholders.—(1) The Corporation shall maintain three separate registers of shareholders as follows:—
    - (a) one at Karachi to be called the Karachi Register for the area comprising the Karachi Division, Khairpur Division, Hyderabad Division, Quetta Division and Kalat Division of the Province of West Pakistan;

(583)

Price: Ps. 19

- (b) one at Lahore to be called the Lahore Register for the area comprising the Peshawar Division, Dera Ismail Khan Division, Rawalpindi Division, Lahore Division, Multan Division, Sargodha Division and Bahawalpur Division of the Province of West Pakistan; and
- (c) one at Dacca to be called the Dacca Register for the area comprising the whole of the Province of East Pakistan.
- (2) A shareholder shall be registered as such in the register for the area in which he is ordinarily resident or has his principal place of business in Pakistan but no person shall be registered as a shareholder in more than one register.
- (3) A shareholder may, by an application in writing to the Corporation, have his name transferred from one register to another.".
- 4. Amendment of section 6, Act XXXVIII of 1952.—In the said Act, in section 6, in sub-section (1), for the words "rules framed" the words "the rules and regulations made" shall be substituted.
- 5. Substitution of section 10, Act XXXVIII of 1952.—In the said Act, for section 10 the following shall be substituted, namely:—
  - "10. Board of Directors.—(1) The Board of Directors shall consist of the following, namely:—
    - (a) five Directors, at least two of whom shall be government officials, to be appointed by the the Central Government;
    - (b) three Directors, one to be elected in such manner as may be prescribed by regulations from amongst themselves by the shareholders, other than the Central Government, registered in each of the three registers maintained under section 4A; and
    - (c) the Managing Director.
    - (2) A Director appointed under clause (a) of sub-section (1) shall hold office during the pleasure of the Central Government.
  - (3) A Director elected under clause (b) of sub-section (1) shall hold office for a term of two years."
- 6. Amendment of section 12, Act XXXVIII of 1952.—In the said Act, in section 12, for clause (e) the following shall be substituted, namely:—
  - "(e) not being a government official is for the time being disqualified from holding any public office or from being a member of an elective body under any law for the time being in force; or ".
- 7. Substitution of section 16, Act XXXVIII of 1952.—In the said Act, for section 16 the following shall be substituted, namely:—
  - "16. Executive Committee.—(1) The Executive Committee shall consist of the following members, namely:—
    - (a) the Managing Director who shall be the Chairman of the Committee;
    - (b) two of the Directors appointed under clause (a) of subsection (1) of section 10 who are government officials and, if more than two such Directors are government officials, such two of them as are elected to the Committee by the Directors; and

- (c) two of the Directors elected under clause (b) of subsection (1) of section 10 who are elected to the Committee by the Directors.
- (2) A member of the Executive Committee shall cease to be such member when he ceases to be a Director.".
- 8. Amendment of section 17. Act XXXVIII of 1952.—In the said Act, in section 17, in sub-section (2), in clause (b), for the word "two" the word "three" shall be substituted.
- 9. Amendment of section 18, Act XXXVIII of 1952.—In the said Act, in section 18, for the words "branches elsewhere in Pakistan and agencies anywhere in the world" the words and comma "offices, branches and agencies at any other place in Pakistan or at any place outside Pakistan" shall be substituted.
- 10. Substitution of section 21, Act XXXVIII of 1952.—In the said Act, for section 21 the following shall be substituted, namely:—
  - "21. Investment of funds.—The Corporation shall invest its funds in such manner as the Board may think fit".
- 11. Amendment of section 22, Act XXXVIII of 1952.—In the said Act, in section 22,—
  - (1) in clause (b), after the words "insurance business", the words "in Pakistan" shall be inserted;
  - (2) after clause (b) amended as aforesaid, the following new clauses shall be inserted, namely:—
    - "(bb) writing of such direct insurance business outside Pakistan as the Central Government may, subject to such conditions as it may think fit to impose, authorize the Corporation to undertake;
    - (bbb) arrangement and management, on such conditions as the Central Government may impose, of the general insurance business of the Government and statutory Corporations;";
  - (3) for clause (c) the following shall be substituted, namely:
    - "(c) organising and assisting insurers in organising training schemes for the employees of the Corporation and other insurers;"; and
  - (4) for clause (d) the following shall be substituted, namely:
    - "(d) assisting insurance companies or promoting new insurance companies by subscribing, with the prior approval of, and on such terms and conditions as may be specified by, the Central Government, to the capital of such companies;".
- 12. Omission of section 25, Act XXXVIII of 1952.—In the said Act, section 25 shall be omitted.
- 13. Substitution of section 26, Act XXXVIII of 1952.—In the said Act, for section 26 the following shall be substituted, namely:—
  - "26. Compulsory reinsurance.—(1) Every insurer shall reinsure with the Corporation not less than such proportion, subject to the maximum of thirty per cent on any individual risk, of the

sums assured on all policies other than reinsurance policies issued by the insurer in Pakistan as may, from time to time, be fixed by the Central Government:

Provided that the Central Government may, by notification in the official Gazette, direct that an insurer, in the case of general insurance business, shall reinsure with the Corporation on such terms and conditions and in such manner such proportion of the business which is in excess of the aggregate of the insurer's net retention and the sum required to be reinsured under sub-section (1), as may be specified in such notification.

Explanation.—The "net retention" of an insurer means that part of the sums insured in respect of any one risk which is retained by the insurer to his own account including any part that is reinsured in Pakistan with any insurer other than the Corporation.

- (2) Every insurer shall pay the amount payable on account of reinsurance with the Corporation as required under sub-section (1) within such period as may be prescribed by regulations and, in default of such payment, shall be liable to pay the Corporation for the period during which the default continues interest at a rate equivalent to the bank rate prevailing on the date on which the default first occurred.
- (3) Every insurer shall submit to the Corporation, in such manner and form and within such period as may be prescribed by regulations, statements relating to his business reinsured with the Corporation under sub-section (1).
- (4) The Central Government may, by notification in the official Gazette, exempt any insurer from reinsuring with the Corporation any part of any class or sub-class of business.
- (5) Whoever contravenes the provisions of sub-section (1), sub-section (2) or sub-section (3) shall be punishable with fine which may extend to one thousand rupees and with a further fine which may extend to five hundred rupees for every day after the first day on which the contravention continues."
- 14. Amendment of section 29, Act XXXVIII of 1952.—In the said Act, in section 29, in sub-section (1),—
  - (a) for the brackets and figure "(2)" the brackets and figure "(5)" shall be substituted;
  - (b) after the words "such amount", the words, commas, brackets and figure "together with interest, if any, accrued thereon under sub-section (2) of that section" shall be inserted; and
  - (c) for the words "on the property of such insurer" the words "on such property of the insurer as does not form part of his life insurance business" shall be substituted.
- 15. Amendment of section 32, Act XXXVIII of 1952.—In the said Act. in section 32,—
  - (1) in sub-section (1),—
    - (a) for the words "reserve fund" the words "general reserve" shall be substituted; and

- (b) for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—
  - "Provided that the Corporation may, with the prior approval of the Central Government, utilize a part of the general reserve or of its profits for the purpose of issuing to its shareholders bonus shares in such manner as may, from time to time, be determined by the Board."; and
- (2) in sub-section (2), in the second proviso, for the words "reserve fund" the words "general reserve" shall be substituted.
- 15. Amendment of section 37, Act XXXVIII of 1952.—In the said Act, in section 37,—
  - (1) in sub-section (2), after the words "Central Government" the words "and the Controller of Insurance" shall be inserted; and
  - (2) after sub-section (2) amended as aforesaid, the following new sub-section shall be added, namely:—
    - "(3) The provisions of section 20 of the Insurance Act, 1938 (IV of 1938), shall, so far as may be, apply to the accounts, statements and abstracts required to be submitted to the Controller of Insurance under sub-section (2) as they apply to the accounts, statements and abstracts required to be submitted under those provisions."
- 17. Amendment of section 42, Act XXXVIII of 1952.—In the said Act, in section 42, for the brackets and figure "(2)" the brackets and figure "(5)" shall be substituted.
- 18. Amendment of section 46, Act XXXVIII of 1952.—In the said Act, in section 46, in sub-section (2),—
  - (a) after clause (m), the following new clause shall be inserted, namely:—
    - "(mm) the constitution and management of provident funds and welfare funds for the officers and servants of the Corporation and all matters connected with such funds;"; and
  - (b) in clause (o), for the words "an Advisory Committee" the words "Advisory Committees" shall be substituted.
- 19. Savings.—(1) Notwithstanding the substitution of section 10 of the said Act by this Act the Directors of the Pakistan Insurance Corporation holding office immediately before the commencement of this Act shall continue in office for the unexpired portion of their term as if they were appointed or elected, as the case may be, under that section as substituted by this Act for such unexpired portion.
- (2) Any general reserve established, provident fund or welfare fund constituted, or general insurance business of the Government or any statutory Corporation arranged or managed, by the Corporation before the commencement of this Act shall be deemed to have been constituted, arranged or managed under the said Act as amended by this Act as if this Act had come into force on the date on which the reserve was established, the fund was constituted or the business was arranged or managed.

MUZAFAR HUSAIN, Secretary.



# RAWALPINDI, THURSDAY, JULY 13, 1967

## NATIONAL ASSEMBLY OF PAKISTAN

Rawalpindi, the 13th July, 1967

The following Act of the National Assembly which received the assent of the President on the 12th July, 1967 respectively, is hereby published for general information:—

#### ACT No. XIV of 1967

An Act to provide for the establishment of a University at Islamabad

Whereas it is expedient to provide for the establishment of a University at Islamabad and for matters ancillary thereto;

AND WHEREAS clause (4) of Article 131 of the Constitution provides that the Central Legislature shall have power to make laws for the Islamabad Capital Territory with respect to any matter not enumerated in the Third Schedule to the Constitution;

It is hereby enacted as follows:-

## CHAPTER I

#### PRELIMINARY

- 1. Short title and commencement.—(1) This Act may be called the University of Islamabad Act, 1967.
  - (2) It shall come into force at once.
- 2. **Definitions.**—In this Act, unless there is anything repugnant in the subject or context,—
  - (a) "Academic Council" means the Academic Council of the University;
  - (b) "Authority" means an Authority of the University mentioned in section 10;
  - (c) "Dean" means the Head of a Faculty;
  - (d) "Institute" means an Institute maintained by the University;
  - (e) "prescribed" means prescribed by Statutes or Regulations;
  - (f) "Regulation" means a Regulation made under this Act;
  - (g) "Statute" means a Statute made under this Act;
  - (h) "Syndicate" means the Syndicate of the University;

(589)

- (i) "teacher" means a Professor, Reader, Lecturer or any other person imparting instruction in the University or conducting research in any Institute; and
- (j) "University" means the University of Islamabad established under section 3.

#### CHAPTER II

#### THE UNIVERSITY

- 3. Establishment and incorporation of the University.—(1) There shall be established a University to be called the University of Islamabad which shall consist of the Chancellor, Vice-Chancellor and the members of the Syndicate and the Academic Council all of whom shall be the Fellows of the University.
- (2) The University shall be a body corporate by the name of the University of Islamabad, having perpetual succession and a common seal, with power, among others, to acquire, hold and dispose of any property and shall, by the said name, sue and be sued.
- 4. Powers and functions of the University.—The University shall, subject to the provisions of this Act, have the following powers and functions, namely:—
  - (a) to provide for instructions in any branch of learning, research and advancement and dissemination of knowledge;
  - (b) to hold examinations and confer degrees, titles and marks of honour on persons who have, under prescribed conditions, pursued a course of study in, and passed the examination of, the University;
  - (c) to confer degrees and other academic distinctions on persons who have, under prescribed conditions, carried on independent research;
  - (d) to confer in the prescribed manner on any person honorary degree or other academic distinction;
  - (e) to cooperate with other Universities and authorities in such manner and for such purposes as it may determine;
  - (f) to institute and create professorships, readerships, lecturerships and other teaching, research or administrative posts required by it and to appoint persons thereto;
  - (g) to institute and award fellowships, scholarships, exhibitions, bursaries, medals and other awards in accordance with the prescribed conditions;
  - (h) to establish Institutes and to make arrangements for their maintenance, management and administration;
  - (i) to provide residential accommodation for students and teachers;
  - (j) to demand and to receive such fees and other charges as may be prescribed;
  - (k) to supervise and control the residence, extra-curricular activities and discipline, and to make arrangements for promoting health and general welfare, of its students;
  - (l) to receive grants, bequests, trusts, gifts, donations, endowments and other contributions made to it; and
  - (m) to do such other acts and things as may be necessary or conducive to the performance of its functions or otherwise to carry out the purposes of this Act.

#### CHAPTER III

#### OFFICERS OF THE UNIVERSITY

- 5. Officers of the University.—The following shall be the officers of the University, namely:—
  - (a) the Chancellor;
  - (b) the Vice-Chancellor;
  - (c) the Deans of the Faculties;
  - (d) the Registrar;
  - (e) the Treasurer; and
  - (f) such other officers as may be prescribed.
- 6. The Chancellor.—The President of Pakistan shall be the Chancellor of the University.
- 7. Powers and functions of the Chancellor.—(1) The Chancellor shall, when present, preside at the Convocation of the University.
- (2) The Chancellor, if he is satisfied that the proceedings of any Authority are not in accordance with the provisions of this Act, the Statutes or the Regulations, may, after calling upon such Authority to show cause why such proceedings should not be annulled, by order in writing, annul the proceedings.
- (3) The Chancellor may, at any time, cause an inspection of, or an enquiry in respect of any matter connected with, the University or its institutions to be made by such person or persons as he may appoint for the purpose, and may, after such inspection or enquiry, make such orders as he may consider necessary; and any such order shall be carried out by the Authorities and officers concerned.
- 8. The Vice-Chancellor.—(1) The Vice-Chancellor shall be appointed by the Chancellor.
- (2) The appointment of the Vice-Chancellor shall be for a period of four years terminable by not less than three months' notice on either side and on such other terms and conditions as may be determined by the Chancellor.
- (3) At any time when the office of the Vice-Chancellor is vacant, or the Vice-Chancellor is absent or is unable to perform the functions of his office due to illness or some other cause, the Chancellor shall make such arrangements for the performance of the functions of the Vice-Chancellor as he may deem fit.
- 9. Powers and functions of the Vice-Chancellor.—(1) The Vice-Chancellor shall be the principal executive and academic officer of the University and shall ensure that the provisions of this Act, the Statutes and the Regulations are faithfully observed and may, for that purpose, exercise such powers as may be necessary.
- (2) The Vice-Chancellor shall, in the absence of the Chancellor, preside at the Convocation of the University and shall, if present, preside at the meetings of the Authorities of which he is the Chairman and be entitled to attend and preside at any meeting of any other Authority or body of the University.
- (3) The Vice-Chancellor may, in any emergency which in his opinion requires immediate action, take such action as he may consider necessary and shall, as soon thereafter as possible, report his action to the officer, Authority or other body concerned.

#### (4) The Vice-Chancellor may,-

- (a) appoint, punish or dismiss an employee of the University in accordance with the provisions of the Statutes and Regulations,
- (b) create and fill temporary posts for a period not exceeding six months, and
- (c) exercise and perform such other powers and functions as may be prescribed.
- (5) The Vice-Chancellor may, subject to such conditions, if any, as may be prescribed, delegate any of his powers under this Act to such officers or employees of the University as he may deem fit.

#### CHAPTER IV

#### AUTHORITIES OF THE UNIVERSITY

- 10. Authorities.—The following shall be the Authorities of the University, namely:—
  - (a) the Syndicate,
  - (b) the Academic Council,
  - (c) the Faculties,
  - (d) the Selection Board,
  - (e) the Finance Committee, and
  - (f) such other Authorities as may be prescribed by the Statutes.
- 11.. Syndicate.—The Syndicate shall consist of the following members, namely:—
  - (a) the Vice-Chancellor who shall be its Chairman;
  - (b) the Treasurer;
  - (c) the Secretary to the Government of Pakistan in the Ministry of Education;
  - (d) two Deans to be so appointed by the Chancellor in such order as he may deem fit that each Dean becomes a member by rotation;
  - (e) two University Professors to be nominated by the Chancellor;
  - (f) the Chairman of the Central Public Service Commission;
  - (g) two members of the National Assembly elected by the members of that Assembly; and
  - (h) five members to be nominated by the Chancellor of whom one shall be a woman.
- (2) The term of office of a member of the Syndicate, other than an ex-officio member, shall be two years.
  - (3) The quorum for the meetings of the Syndicate shall be seven.
- 12. Powers and functions of the Syndicate.—(1) Subject to the provisions of this Act, Statutes and Regulations, the power of general management of, and superintendence over, the affairs, concerns and property of the University shall vest in the Syndicate.
- (2) Without prejudice to the generality of the foregoing provisions, the Syndicate shall, in particular, have power to,—
  - (a) make the Statutes;
  - (b) approve the Regulations passed by the Academic Council;
  - (c) make Regulations after referring the proposal to the Academic Council for expression of opinion;

- (d) determine the form of the common seal of the University, the authority in whose custody it shall be kept, and the manner in which it shall be used;
- (e) hold, control and administer the property and funds of the University, including the funds for specific purposes;
- (f) transfer and accept transfer, subject to the Statutes, of any movable or immovable property on behalf of the University;
- (g) make contracts on behalf of the University;
- (h) manage and regulate the finances, accounts and investments of the University;
- (i) consider and pass the budget of the University;
- (j) institute such teaching, research or administrative post as it may consider necessary;
- (k) abolish or suspend such teaching, research or administrative post in the University as it may deem fit;
- subject to the provisions of this Act, Statutes and Regulations, appoint, on the recommendation of the Selection Board, teachers of the University;
- (m) determine duties and conditions of appointment of officers and teachers;
- (n) confer and grant degrees including honorary degrees; and
- (o) subject to the provisions of this Act, regulate, determine and administer all matters concerning the University, and do all such acts and things as are necessary for the purpose.
- (3) The Syndicate may delegate such of its powers except those under clauses (a), (g) and (i) of sub-section (2), to any officer or Authority or other body of the University as may be prescribed.
- 13. Academic Council.—(1) The Academic Council shall consist of the following members, namely:—
  - (a) the Vice-Chancellor who shall be its Chairman;
  - (b) one senior officer of the Ministry of Education not below the rank of a Deputy Educational Adviser, nominated by the Chancellor;
  - (c) the Deans of the Faculties;
  - (d) the Directors of the Institutes;
  - (e) the University Professors and Readers;
  - (f) ten teachers, other than Professors and Readers, co-opted by the Academic Council;
  - (g) two members of the National Assembly elected by the members of that Assembly; and
  - (h) five members to be nominated by the Chancellor from amongst the learned bodies, and scientific organisations.
  - Explanation.—In this clause, "learned bodies" means such bodies as are engaged in research and publication programme and are recognised as such by the Central Government.
- (2) The term of office of a member of the Academic Council other than an ex-officio member, shall be two years.
- (3) The quorum for the meetings of the Academic Council shall be one-third of the total number of its members, fraction being ignored.
- 14. Powers and functions of the Academic Council.—(1) Subject to the provisions of this Act, Statutes and Regulations, the Academic Council shall lay down the courses of study, curricula and standards of instruction,

research and examination and advise the Syndicate on all academic matters.

- (2) Without prejudice to the generality of the foregoing provision, the Academic Council shall, in particular, have power to,—
  - (a) make Regulations;
  - (b) recommend the framing of Statutes;
  - (c) lay down conditions under which students may be admitted to the University courses and examinations;
  - (d) propose schemes for the constitution of University Institutes;
  - (e) propose the planning and development of teaching and research in the University;
  - (f) recognise the examinations of other Universities as equivalent to the corresponding examinations of the University;
  - (g) propose the award of research fellowships, scholarchips, medals and prizes; and
  - (h) do such other acts and things as are or may be required to be done by it by or under the provisions of this Act.

#### CHAPTER V

#### STATUTES AND REGULATIONS

- 15. Statutes.—Subject to the provision of this Act, the Statutes may provide for all or any of the following matters, namely:—
  - (a) constitution, powers and functions of the Authorities;
  - (b) appointment, powers and duties of the officers and teachers of the University;
  - (c) conditions of service and scales of pay of, and pension and provident fund for, the officers and employees of the University;
  - (d) establishment of Institutes:
  - (e) maintenance and audit of the accounts of the University; and
  - (f) such other matters as are required to be prescribed.
- 16. Procedure for making Statutes.—(1) The Syndicate may, on the recommendation of the Academic Council or on its own initiative, frame or cause to be framed Statutes.
- (2) A Statute framed under sub-section (1), after it has been passed by the Syndicate with or without modification, shall be submitted to the Chancellor for assent.
- (3) When a Statute is submitted to the Chancellor for assent, he may either assent to it or without assent or refer it back to the Syndicate for reconsideration.
- (4) No Statute shall be valid unless it has received the assent of the Chancellor.
- 17. Regulations.—Subject to the provisions of this Act and the Statutes, the Regulations may provide for all or any of the following matters, namely:—
  - (a) courses of study, curricula, standards of instruction, research and examination;
  - (b) conduct of teaching, research and examinations;

(c) institution and award of research fellowships, scholarships, medals and prizes;

(d) registration and admission of students in the University having regard to equitable distribution of seats for students from different areas of Pakistan;

(e) fees to be charged by the University;

- (f) equivalence of examinations conducted by other Universities;
- (g) the detailed syllabi for the examinations held by the University;
- (h) conditions of admissions to the examinations held, and degrees conferred, by the University; and
- (i) such other matters which under the Statutes may be required to be provided for by the Regulations.
- 18. Procedure of making Regulations by the Academic Council.—(1) The Academic Council may, on the recommendation of a Faculty or on its own initiative, frame or cause to be framed Regulations.
- (2) A Regulation framed under sub-section (1), after it has been passed by the Academic Council, shall be submitted to the Syndicate for approval.
- (3) When a Regulation is submitted to the Syndicate for approval it may either approve it or withhold approval or refer it back to the Academic Council for reconsideration.
- (4) No Regulation other than a Regulation made by the Syndicate, shall be valid unless it has received the approval of the Syndicate.
- 19. Making of Regulations by the Syndicate.—(1) Where the Syndicate intends to make any Regulation, it shall refer the proposed Regulation to the Academic Council for expression of opinion thereon.
- (2) The Syndicate may, after considering the opinion, if any, expressed by the Academic Council, pass the Regulation with or without any modification.

#### CHAPTER VI

#### UNIVERSITY FUND

- 20. University fund.—The University shall have a fund to which shall be credited,—
  - (a) grants from the Central Government; and
  - (b) income from fees, donations, trusts, gifts, bequests, endowments, grants and other sources.
- 21. Accounts and Audit.—(1) The accounts of the University shall be maintained and audited in such manner as may be prescribed.
- (2) The statement of accounts of the University for every year shall, at the close of such year, be submitted to the Central Government.

#### CHAPTER VII

#### GENERAL PROVISION

22. Filling of casual vacancy.—A casual vacancy in the office of a member of an Authority, other than an *ex-officio* member, shall be filled for the remainder of the term of such member by appointing, nominating, electing or co-opting a person in his place in the same manner in which such member was appointed, nominated, elected or co-opted.

- 23. Proceedings not invalidated by vacancy, etc.—No act or proceeding of any Authority shall be invailed by reason only of the existence of any vacancy in, or any defect in the constitution of, or in the appointment, election, nomination or co-option of any member of, such Authority.
- 24. Pension and Provident fund.—(1) The University shall constitute, for the benefit of its officers, teachers, and other employees, pension or provident fund or both, subject to such conditions as may be prescribed.
- (2) Upon the constitution of a provident fund under sub-section (1), the Central Government may declare that the provisions of the Provident Funds Act, 1925 (XIX of 1925), shall apply to such fund; and on such declaration the said Act shall apply accordingly as if the University were the Government and the said fund were a Government provident fund.
- 25. Prohibitions against seeking certain elections, etc.—(1) No employee of the University shall seek or contest any election to any legislature or local body.
- (2) Notwithstanding anything contained in any other law for the time being in force, the service of an employee of the University who contravenes the provision of sub-section (1) shall be liable to be terminated without any notice.

Explanation.—In this section "employee of the University" includes all persons drawing salary from the funds of the University.

- 26. Indemnity.—No suit, prosecution or other legal proceeding shall lie against any person or authority for anything which is in good faith done or is intended to be, or purported to have been, done under this Act, the Statutes or Regulations.
- 27. Members of Authorities and employees to be public servants.—A member of an Authority, an employee of the University or any other person appointed for carrying out the purposes of this Act shall be deemed to be a public servant within the meaning of section 21 of the Pakistan Penal Code (Act XLV of 1860).
- 28. Interpretation in case of doubt.—If any question arises as to the interpretation of any provision of this Act or of any Statute or Regulation or as to whether any person has been duly elected, nominated or appointed as, or is entitled to be, a member of any Authority, it shall be referred to the Chancellor whose decision thereon shall be final.
- 29. Removal of difficulties.—If any difficulty arises as to the first constitution of any Authority or otherwise in first giving effect to the provisions of this Act, the Chancellor may, by order, do or cause to be done such thing as may appear to him to be necessary for removing the difficulty.

MUZAFAR HUSAIN,

Secretary.



# DACCA, FRIDAY, DECEMBER 8, 1967

# NATIONAL ASSEMBLY OF PAKISTAN

Dacca, the 8th December, 1967

The following Act of the National Assembly which received the assent of the President on the 7th December, 1967, is hereby published for general information:—

#### ACT No. XV OF 1967

An Act further to amend the Official Secrets Act, 1923

WHEREAS it is expedient further to amend the Official Secrets Act, 1923 (XIX of 1923), for the purposes hereinafter appearing;

It is hereby enacted as follows:-

- 1. Short title and commencement.—(1) This Act may be called the Official Secrets (Amendment) Act, 1967.
  - (2) It shall come into force at once.
- 2. Amendment of section 12, Act XIX of 1923.—In the Official Secrets Act, 1923 (XIX of 1923), hereinafter referred to as the said Act, in section 12, for clause (c) the following shall be substituted, namely:—
  - "(c) any member of the armed forces of Pakistan may, without an order from a Magistrate and without a warrant, arrest, in or in the vicinity of a prohibited place, any person who has been concerned in an offence under section 3, or under section 3 read with section 9, or under clause (a) or clause (b) of sub-section (1) of section 5, or under clause (a) of sub-section (1) of section 6, or against whom a reasonsable complaint has been made or credible information has been received, or a reasonable suspicion exists of his having been so concerned, and shall without unnecessary delay take or send the person arrested before a Magistrate having jurisdiction in the case or before an officer

(63)

Price: Ps. 6

in charge of a police-station, and thereupon the provisions of the said Code applicable in respect of a person who, having been arrested without warrant, has been taken or sent before a Magistrate or before an officer in charge of a police-station shall apply to him."

- 3. Amendment of section 13, Act XIX of 1923.—In the said Act, in section 13, in sub-section (6),—
  - (a) for the words, brackets, figure and letter "mentioned in clause (a) of section 12 or an offence" the words, figures, brackets, letters and commas "under section 3, or under section 3 read with section 9, or under clause (a) or clause (b) of sub-section (1) of section 5, or "shall be substituted; and
  - (b) for the figure "1948" at the end the figures, word and brackets "1958 (XL of 1958)" shall be substituted.

MUZAFAR HUSAIN, Secretary.



# DACCA, FRIDAY, DECEMBER 15, 1967

## NATIONAL ASSEMBLY OF PAKISTAN

Dacca, the 15th December, 1967

The following Act of the National Assembly which received the assent of the President on the 14th December, 1967, is hereby published for general information:—

#### ACT No. XVI of 1967

An Act to provide for vesting in the President the power to make substantive appointment to certain posts in connection with the affairs of a Province.

Whereas Article 178 of the Constitution provides that, subject to the Constitution and law, appointments to a civil post in connection with the affairs of a Province shall be made, and the terms and conditions of service of a person, not being a member of an All-Pakistan Service, serving in connection with the affairs of a Province shall be prescribed, by the Governor of the Province or a person authorised by the Governor in that behalf;

AND WHEREAS it is expedient to provide for vesting in the President the power to make substantive appointment of persons, not being members of the Civil Service of Pakistan, to certain posts in connection with the affairs of a Province which are borne on the cadre of that Service and for matters ancillary thereto;

AND WHEREAS the national interest of Pakistan in relation to the achievement of uniformity within the meaning of clause (2) of Article 131 of the Constitution requires Central legislation in the matter;

It is hereby enacted as follows:-

1. Short title and commencement.—(1) This Act may be called the Listed Posts (Substantive Appointments) Act, 1967.

(83)

Price: Ps. 6

[623 Ex. Gaz.—Reprint.]

- (2) It shall come into force at once.
- (2) Power to specify a percentage of CSP cadre posts to be filled by others.—The President may, by rules, prescribe a percentage of the superior posts in connection with the affairs of a Province borne on the cadre of the Civil Service of Pakistan which may be filled by persons who are not members of the Civil Service of Pakistan; and a post which may be filled by such person is hereinafter referred to as a "listed post".
- 3. Power to make substantive appointments to a listed post of certain persons.—Substantive appointment of a person, not being a member of the Civil Service of Pakistan, to a listed post shall be made by the President after consultation with the Provincial Government concerned and the Central Public Service Commission.
- 4. Validation.—Any such appointment as is mentioned in section 3 made by the President before the commencement of the Act shall be deemed to have been made under this Act as if this Act were in force when such appointment was made.
- 5. Power to make rules.—The President may make rules to prescribe—
  - (a) the percentage of posts referred to in section 2;
  - (b) the remuneration and other terms and conditions of service of persons appointed under section 3; and
  - (c) such other matters as may be necessary for carrying out the purposes of this Act.

MUZAFAR HUSAIN, Secretary.



## DACCA, SATURDAY, DECEMBER 16, 1967

#### NATIONAL ASSEMBLY OF PAKISTAN

Dacca, the 16th December, 1967

The following Act of the National Assembly which received the assent of the President on the 15th December, 1967, is hereby published for general information:—

#### ACT No. XVII of 1967

An Act further to amend the Electoral College Act, 1964

WHEREAS it is, expedient further to amend the Electoral College Act, 1964 (IV of 1964), for the purposes hereinafter appearing;

It is hereby enacted as follows:-

- 1. Short title and commencement.—(1) This Act may be called the Electoral College (Second Amendment) Act, 1967.
  - (2) It shall come into force at once.
- 2. Amendment of section 2, Act IV of 1964.—In the Electoral College Act, 1964 (IV of 1964), hereinafter referred to as the said Act, in section 2,—
  - (1) for clause (5) the following shall be substituted, namely:--
    - "(5) "Delimitation Officer" means a Delimitation Officer appointed under section 5 and includes an Assistant Delimitation Officer performing the functions of the Delimitation Officer;";
  - (2) for clause (17), the following shall be substituted, namely:—
    "(17) "qualifying date" means,—
    - (i) in relation to the preparation of the first electoral rolls for the electoral units as delimited under the Act as

(85)

Price: Ps. 13

amended by the Electoral College (Second Amendment) Act, 1967, the first day of October, 1968, and

- (ii) in relation to the revision of an electoral roll, such date within the period within which the roll is required to be revised as may be prescribed; "; and
- (3) in clause (18), after the word and figure "section 7" the words "and includes an Assistant Registration Officer performing the functions of the Registration Officer" shall be added.
- 3. Amendment of section 4, Act IV of 1964.—In the said Act, in section 4, for the words "forty thousand" the words "sixty thousand" shall be substituted.

4. Amendment of section 5, Act IV of 1964.—In the said Act, for section 5 the following shall be substituted, namely:—

- "5. Appointment of Delimitation Officers, etc.—(1) The Commissioner may appoint from amongst persons in the service of Pakistan as many Delimitation Officers and Assistant Delimitation Officers as he may deem necessary for the delimitation of electoral units, or the revision of such delimitation, under this Act.
  - (2) An Assistant Delimitation Officer shall assist the Delimitation Officer in the performance of his functions under this Act and may, subject to such instructions as may be given in this behalf by the Commissioner, perform, under the control of the Delimitation officer, the functions of the Delimitation Officer.".

5. Amendment of section 6, Act IV of 1964.—In the said Act, in section 6, after sub-section (6), the following new sub-sections shall be added, namely:—

"(7) The Commissioner may, at any time before the issue of a notification under section 15, either of his own motion or on an application made in this behalf, call for and examine the record relating to be delimitation of any electoral unit and direct the Delimitation Officer to correct any error or to bring the delimitation of the unit in conformity with any direction earlier given by the Commissioner; and the Delimitation Officer shall—

(a) modify accordingly the delimitation of the unit and the list relating thereto; and

(b) publish in the prescribed manner the list so modified which shall thereupon replace the final list published under subsection (6).

6. Amendment of section 7, Act IV of 1964.—In the said Act, for section 7 the following shall be substituted, namely:—

"7. Appointment of Registration Officers, etc.—(1) The Commissioner shall appoint a Registration Officer for each electoral unit for the purpose of the preparation, correction and revision of an electoral roll for that unit and may, for that purpose, appoint as many Assistant Registration Officers as may be necessary; and the same person may be appointed as Registration Officer or Assistant Registration Officer for two or more electoral units.

- (2) Subject to such instructions as may be given in this behalf by the Commissioner,—
  - (a) an Assistant Registration Officer may, under the control of the Registration Officer, perform the functions of a Registration Officer; and
  - (b) a Registration Officer may require any person to assist him in the performance of his functions."
- 7. Amendment of section 12, Act IV of 1964.—In the said Act, in section 12, in sub-section (1), for the word "twelve" the word "eighteen" shall be substituted.
- 8. Amendment of section 34, Act IV of 1964.—In the said Act, in section 34.—
  - (1) in sub-section (2), for clause (b) the following shall be substituted, namely:—
    - "(b) appoint, as soon as may be, with the approval of the Commissioner, a day for a fresh poll as well as the dates on or before which a contesting candidate may retire from the election;"; and
  - (2) after sub-section (3), the following new sub-sections shall be added, namely:—
    - "(4) Whereafter retirement under clause (b) or sub-section
      (2) only person is left as a contesting candidate for
      the seat to which the fresh poll relates, the Returning
      Officer shall, by public notice, declare such candidate to
      be elected to the seat.
      - (5) The Returning Officer shall publish in the official Gazette the name of the returned candidate.".
- 9. Amendment of section 53, Act IV of 1964.—In the said Act, in section 53,—
  - (1) in sub-section (1), for clause (h) the following shall be substituted, namely:—
    - "(h) he has been, on conviction for any offence, sentenced to transportation for any term or to imprisonment for not less than two years or has been sentenced to death and that sentence has been commuted to transportation or imprisonment;";
  - (2) in sub-section (2), for clause (c) the following shall be substituted, namely:—
    - "(c) on the ground only that he has been, on conviction for any offence, sentenced to transportation for any term or to imprisonment for a term of not less than two years or has been sentenced to death and that sentence has been commuted to transportation or imprisonment, if a period of two years or such less period as the Central Government may, by notification in the official Gazette, specify in this behalf has elapsed since his release; or ".

- 10. Amendment of section 62, Act IV of 1964.—In the said Act, in section 62, in clause (4), after the word "election", the words "or in more than one electoral unit in the course of the same general election" shall be added.
- 11. Savings.—Notwithstanding the amendment of the said Act by this Act, the Electoral College of Pakistan as constituted and functioning immediately before the commencement of this Act shall continue to be constituted and to function, and a bye-election to fill a casual vacancy in the seat of a member of that Electoral College shall be held, as if this Act had not come into force.

MUZAFAR HUSAIN, Secretary.

the control of the co



## DACCA, SATURDAY, DECEMBER 23, 1967

#### NATIONAL ASSEMBLY OF PAKISTAN

Dacca, the 23rd December, 1967

The following Act of the National Assembly which received the assent of the President on the 19th December, 1967, is hereby published for general information:—

#### ACT NO. XVIII OF 1967

An Act further to amend the Constitution of the Islamic Republic of Pakistan

WHEREAS it is expedient further to amend the Constitution of the Islamic Republic of Pakistan for the purposes hereinafter appearing;

It is hereby enacted as follows:-

- 1. Short title and commencement.—(1) This Act may be called the Constitution (Eighth Amendment) Act, 1967.
  - (2) It shall come into force at once.
- 2. Amendment of Article 20 of the Constitution.—In the Constitution of the Islamic Republic of Pakistan, hereinafter referred to as the Constitution, in Article 20,—
  - (1) in clause (1), for the words "one hundred and fifty-six" the words "two hundred and eighteen" shall be substituted;
  - (2) in clause (2), for the word "Three" the word "Four" shall be substituted; and

(91)

Price: Ps. 13

- (3) after clause (2) amended as aforesaid, the following new clause shall be added, namely:—
  - "(3) Five of the seats of members for each Province shall be reserved for persons who have held office as President, Speaker of an Assembly, Governor or Minister, or have acquired high academic distinction in art, science or literature, or have knowledge and practical experience of not less than ten years in the field of law, medicine, engineering or journalism; but this clause shall not be construed as making any such person ineligible for election to any other seat in the National Assembly."
- 3. Amendment of Article 71 of the Constitution.—In the Constitution, in Article 71,—
  - (1) in clause (1), for the words "one hundred and fifty-five" the words "two hundred and eighteen" shall be substituted;
  - (2) in clause (2), for the word "Five" the word "Eight" shall be substituted; and
  - (3) after clause (2) amended as aforesaid, the following new clause shall be added, namely:—
    - "(3) Ten of the seats of members of the Assembly of each Province shall be reserved for persons referred to in clause (3) of Article 20; but this clause shall not be construed as making any such person ineligible for election to any other seat in the Assembly.".
- 4. Amendment of Article 160 of the Constitution.—In the Constitution, in Article 160,—
  - (1) in clause (1), for the words "one hundred and fifty" the words "two hundred" shall be substituted; and
  - (2) in clause (2), after the word "women", the words, brackets and figures "or reserved for persons referred to in clause (3) of Article 20" shall be inserted.
- 5. Amendment of Article 161 of the Constitution.—In the Constitution, in Article 162,—
  - (1) in clause (1), for the word "seventy-five" the words "one hundred" shall be substituted; and
  - (2) in clause (2), after the word "women", the words, brackets and figures "or reserved for persons referred to in clause (3) of Article 20" shall be inserted.
- 6. Amendment of Article 162 of the Constitution.—In the Constitution, in Article 162,—
  - (1) in clause (1), for the word "five" the word "eight" shall be substituted; and
  - (2) in clause (2), for the word "three" the word "four" shall be substituted.

- 7. Amendment of Article 168 of the Constitution.—In the Constitution, in Article 168, in clause (1), after the word "women", the words, brackets and figures "or reserved for persons referred to in clause (3) of Article 20" shall be inserted.
- 8. Substitution of Article 169 of the Constitution.—In the Constitution, for Article 169 the following shall be substituted, namely:—
  - "169. Election to reserved seats.—(1) After a general election of members of a Provincial Assembly, the persons elected as members shall, before the first meeting of the Assembly, elect—
    - (a) eight members to the seats in the Assembly reserved exclusively for women, so that there is one women member for each zone referred to in clause (1) of Article 162; and
    - (b) ten members to the seats in the Assembly reserved for persons referred to in clause (3) of Article 20.
    - (2) After a general election of members of the National Assembly and before the first meeting of the Assembly,—
      - (a) the persons elected as members from each Province shall elect from the Province four members to the seats in the National Assembly reserved exclusively for women, so that there is one woman member for each zone referred to in clause (2) of Article 162; and
      - (b) the persons elected as members shall elect from each Province five members to the seats in the National Assembly reserved for persons referred to in clause (3) of Article 20.
    - (3) A person shall, for the purpose of offering himself as a candidate for election under paragraph (b) of clause (1) or paragraph (b) of clause (2), apply in writing to the Election Commission to decide in accordance with law whether he is a person referred to in clause (3) of Article 20; and the decision of the Election Commission shall be final and shall not be called in question in any manner before or by any Court or authority whatsoever.

Explanation.—During the period when there is no Election Commission, reference in this clause to Election Commission shall be construed as reference to the Chief Election Commissioner."

- 9. Amendment of Article 178 of the Constitution.—In the Constitution, in Article 178, for clause (5) and the Explanation thereunder the following shall be substituted, namely:—
  - "(5) Notwithstanding anything contained in paragraph (b) or paragraph (c) of clause (4), the competent authority may extend the service of a person beyond the date of his retirement under that paragraph for such period as it may deem fit and any such extension shall be subject to such conditions, if any, as may be prescribed by rules made in that behalf by the authority competent to prescribe the terms and conditions of service of such person under clause (2)."

- Omission of Article 239 of the Constitution.—In the Constitution, Article 239 shall be omitted.
- 11. Savings.—Notwithstanding the amendment of the Constitution by this Act, an Assembly as constituted and functioning immediately before such amendment shall, until its dissolution, continue to be constituted and to function, and a bye-election to fill a casual vacancy in the seat of a member of such Assembly shall be held, as if this Act had not come into force.

MUZAFAR HUSAIN, Secretary.



## RAWALPINDI, TUESDAY, JANUARY 24, 1967

GOVERNMENT OF PAKISTAN

## MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

#### NOTIFICATION

Rawalpindi, the 24th January, 1967

No. F. 24(1)|67-Pub.—The following Ordinance made by the President on the 20th January, 1967 is hereby published for general information:—

ORDINANCE No. I of 1967

AN

#### **ORDINANCE**

to provide for the levy and collection of a development surcharge on natural gas and for matters connected therewith

Whereas it is expedient to provide for the levy and collection of a development surcharge on natural gas and for matters connected therewith.

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render immediate legislation necessary;

Now, THEREFORE, in exercise of the powers conferred by clause (1) of Article 29 of the Constitution and of all other powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance:—

- 1. Short title, extent and commencement.—(1) This Ordinance may be called the Natural Gas (Development Surcharge) Ordinance, 1967.
  - (2) It extends to the whole of Pakistan.
  - (3) It shall come into force at once.

(29)

Price: Ps. 13

[327 Ex. Gaz.]

- 2. Definitions.—In this Ordinance unless there is anything repugnant in the subject or context,—
  - (1) "company" means a company specified in the Schedule;
  - (2) "development surcharge" means the surcharge payable under section 3;
  - (3) "differential margin" means the amount by which the fixed sale price exceeds the prescribed price;
  - (4) "fixed sale price", in relation to a company or a consumer and in respect of any period, means the sale price as in force on such day, whether before or after the commencement of this Ordinance, as the Central Government may, by notification in the official Gazette, specify in this behalf;
  - (5) "natural gas" means gas obtained from boreholes and wells consisting primarily of hydrocarbons;
  - (6) "prescribed price" means such sale price and tariff as the Central Government may, in accordance with the Natural Gas Rules, 1960, by notification in the official Gazette, declare, in respect of any period, whether before or after the commencement of this Ordinance to be the prescribed price for the purpose of this Ordinance.
- 3. Levy of Development Surcharge.—(1) Every company shall pay to the Central Government a development surcharge equal to the differential margin in respect of natural gas sold by it after thirty-first day of May, 1964.
- (2) The development surcharge in respect of natural gas sold before the commencement of this Ordinance shall be paid within such time after such commencement as may be specified by the Central Government or any officer authorised by it in this behalf.
- (3) An interest at the rate of six per cent shall be payable on any amount due under sub-section (1) or under sub-section (2), if the amount is not paid within the time specified for such payment.
- 4. Allowance to be made for Development Surcharge for purposes of Income-Tax.—The amount paid by a company as development surcharge shall be an expenditure for which allowance is to be made under subsection (2) of section 10 of the Income-Tax Act, 1922 (XI of 1922), in computing the profits or gains of that company.
- 5. Maximum Sale Price.—(1) No company shall sell or offer for sale natural gas at a price higher than the fixed sale price.
- (2) Where any company contravenes the provisions of sub-section (1), every director, manager, secretary or other officer who was in charge of, and was responsible to, the company for the conduct of its business or for the management of its sales at the time the contravention was committed, shall, unless he proves that the contravention was committed without his knowledge or that he exercised all due diligence to prevent such contravention, be guilty of an offence punishable with imprisonment for a term which may extend to three years, or with fine, or with both.

- 6. Cognizance of offence.—No court shall take cognizance of an offence under this Ordinance save on a complaint in writing made by or under the authority of the Central Government.
- 7. Power to make rules.—(1) The Central Government may, by notification in the official Gazette, make rules for carrying out the purposes of this Ordinance.
- (2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—
  - (a) the manner and time of payment of development surcharge; and
  - (b) any other matter for which provision is, in the opinion of the Central Government, necessary for carrying into effect the provisions of this Ordinance.
- 8. Power to amend Schedule.—The Central Government may, by notification in the official Gazette, make such amendments and modifications in the Schedule as it thinks fit.

#### SCHEDULE

- 1. Karachi Gas Company, Karachi.
- 2. Indus Gas Company, Karachi.

MOHAMMAD AYUB KHAN, N. Pk., H.J., FIELD MARSHAL, President.

> S. B. AWAN, CSP, Joint Secretary.



## RAWALPINDI, SATURDAY, APRIL 22, 1967

GOVERNMENT OF PAKISTAN

#### MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

#### NOTIFICATION

Rawalpindi, the 22nd April, 1967

No. F. 24(1) 67-Pub.—The following Ordinance made by the President on the 20th April, 1967 is hereby published for general information:—

ORDINANCE No. II of 1967

#### AN

#### ORDINANCE

further to amend the Defence of Pakistan Ordinance, 1965

Whereas it is expedient further to amend the Defence of Pakistan Ordinance, 1965 (XXIII of 1965), for the purposes hereinafter appearing;

AND WHEREAS a Proclamation of Emergency issued under clause (1) of Article 30 of the Constitution is in force;

AND WHEREAS the President is satisfied that immediate legislation is necessary to meet the emergency;

Now, THEREFORE, in exercise of the powers conferred by clause (4) of Article 30 of the Constitution, read with clause (2) of Article 131 thereof, and of all other powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance:—

1. Short title and commencement.—(1) This Ordinance may be called the Defence of Pakistan (Amendment) Ordinance, 1967.

(147)

Price: Ps. 6

- (2) It shall come into force at once.
- 2. Amendment of section 18, Ordinance XXIII of 1965.—In the Defence of Pakistan Ordinance, 1965 (XXIII of 1965), hereinafter referred to as the said Ordinance, in section 18, in sub-section (1), in clause (b), for the words "a Judge of" the words "or has been a Judge of a" shall be substituted and shall be deemed always to have been so substituted.
- 3. Validation.—Appointment of any person as an arbitrator under clause (b) of sub-section (1) of section 18 of the said Ordinance before the commencement of this Ordinance shall be deemed to have been made under that clause as amended by this Ordinance and shall have effect accordingly.

MOHAMMAD AYUB KHAN, N. Pk., H. J., FIELD MARSHAL, President.

> A. A. HAMID, SQA, CSP, Cabinet Secretary.



## RAWALPINDI, MONDAY, SEPTEMBER 25, 1967

GOVERNMENT OF PAKISTAN

# MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS (Law Division) NOTIFICATION

Rawalpindi, the 25th September, 1967

No. F. 24 (1)|66-Pub.—The following Ordinance made by the President on the 20th September, 1967 is hereby published for general information:—

#### ORDINANCE No. III of 1967

#### AN

#### ORDINANCE

further to amend the Pakistan Army Act, 1952, the Pakistan Air Force Act, 1953 and the Pakistan Navy Ordinance, 1961

WHEREAS it is expedient further to amend the Pakistan Army Act, 1952 (XXXIX of 1952), the Pakistan Air Force Act, 1953 (VI of 1953), and the Pakistan Navy Ordinance, 1961 (XXXV of 1961), for the purposes hereinafter appearing;

AND WHEREAS the National Assembly is not in session and the President is satisfied that circumstances exist which render immediate legislation necessary;

Now, THEREFORE, in exercise of the powers conferred by clause (1) of Article 29 of the Constitution, and of all other powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance:—

- 1. Short title and commencement.—(1) This Ordinance may be called the Defence Services Laws Amendment Ordinance, 1967.
  - (2) It shall come into force at once.
- 2. Amendment of sections 2 and 2A, Act XXXIX of 1952.—In the Pakistan Army Act, 1952 (XXXIX of 1952),—
  - (1) in section 2, in sub-section (1), in clause (c), for the full stop at the end a colon shall be substituted and thereafter the following new clause shall be added, namely:—
    - "(d) persons not otherwise subject to this Act who are accused of-
      - (i) seducing or attempting to seduce any person subject to this Act from his duty or allegiance to Government, or

(917)

Price: Ps. 6

- (ii) having committed, in relation to any work of defence, arsenal, naval, military or air force establishment or station, ship or aircraft or otherwise in relation to the naval, military or air force affairs of Pakistan, an offence under the Official Secrets Act, 1923."; and
- (2) in section 2A, for the words, brackets and letters "subject to this Act otherwise than under clause (bb)" the words, brackets, comma and letters "referred to in clause (a), clause (b) or clause (c)" shall be substituted.
- 3. Amendment of sections 2 and 3A, Act VI of 1953.—In the Pakistan Air Force Act, 1953 (VI of 1953),—
  - (1) in section 2, after clause (d), the following new clause shall be inserted, namely:—
    - " (dd) persons not otherwise subject to Air Force law who are accused of—
      - (i) seducing or attempting to seduce any person subject to this Act from his duty or allegiance to Government,
      - (ii) having committed, in relation to any work of defence, arsenal, naval, military or air force establishment or station, ship or aircraft, or otherwise in relation to the neval, military or air force affairs of Pakistan, an offence under the Official Secrets Act, 1923;"; and
  - (2) in section 3A, for the Words, brackets and letter "subject to this Act otherwise than under clause (e)" the words, brackets, commas and letters "referred to in clause (a), clause (b), clause (c) or clause (d)" shall be substituted.
- 4. Amendment of section 2, Ordinance XXXV of 1961.—In the Pakistan Navy Ordinance, 1961 (XXXV of 1961), in section 2,—
  - (a) in sub-section (2), clause (d) shall be omitted; and
  - (b) after sub-section (2) amended as aforesaid, the following new sub-section shall be added, namely:—
    - "(3) Persons, not otherwise subject to this Ordinance, shall be so subject if they are accused of—
      - (i) seducing or attempting to seduce any person subject to this Ordinance from his duty or allegiance to Government, or
      - (ii) having committed, in relation to any work of defence, arsenal, naval, military or air force establishment or station, ship or aircraft or otherwise in relation to the naval, military or air force affairs of Pakistan, an offence under the Official Secrets Act, 1923."

MOHAMMAD AYUB KHAN, N. Pk., H.J.,

FIELD MARSHAL,

President.

HE

S. GHIAS-UDDIN AHMED, S. Pk., SQA, CSP, Secretary.

# The Gazette



# of Pakistan

# EXTRAORDINARY PUBLISHED BY AUTHORITY

# RAWALPINDI, TUESDAY, OCTOBER 3, 1967

GOVERNMENT OF PAKISTAN

# MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS (Law Division)

#### NOTIFICATION

Rawalpindi, the 3rd October, 1967

No. F. 24 (1) 67-Pub.—The following Ordinance made by the President on the 30th September, 1967, is hereby published for general information:—

#### ORDINANCE No. IV of 1967

AN

## ORDINANCE

further to amend the Pakistan Army Act, 1952, the Pakistan Air Force Act, 1953, and the Pakistan Navy Ordinance, 1961

WHEREAS it is expedient further to amend the Pakistan Army Act, 1952 (XXXIX of 1952), the Pakistan Air Force Act, 1953 (VI of 1953), and the Pakistan Navy Ordinance, 1961 (XXXV of 1961), for the purposes hereinafter appearing;

AND WHEREAS the National Assembly is not in session and the Speaker of the National Assembly, acting as President under Article 16 of the Constitution, is satisfied that circumstances exist which render immediate legislation necessary;

Now, THEREFORE, in exercise of the powers conferred by clause (1) of Article 29 of the Constitution and of all other powers enabling him in that behalf, the Speaker of the National Assembly, acting as President as aforesaid, is pleased to make and promulgate the following Ordinance:—

- 1. Short title and commencement.—(1) This Ordinance may be called the Defence Services Laws (Second Amendment) Ordinance, 1967.
  - (2) It shall come into force at once.

(931)

Price: Ps. 6

[566 Ex. Gaz.]

- 2. Amendment of section 59, Act XXXIX of 1952.—In the Pakistan Army Act, 1952 (XXXIX of 1952), in section 59, after sub-section (3), the following new sub-section shall be added, namely:—
  - "(4) Notwithstanding anything contained in this Act or in any other law for the time being in force, a person who becomes subject to this Act by reason of his being accused of an offence mentioned in clause (d) of sub-section (1) of section 2 shall be liable to be tried or otherwise dealt with under this Act for such offence as if the offence were an offence against this Act and were committed at a time when such person was subject to this Act; and the provisions of this section shall have effect accordingly."
- 3. Amendment of section 71, Act VI of 1953.—In the Pakistan Air Force Act, 1953 (VI of 1953), in section 71, after sub-section (2), the following new sub-section shall be added, namely:—
  - "(3) Notwithstanding anything contained in this Act or in any other law for the time being in force, a person who becomes subject to this Act by reason of his being accused of an offence mentioned in clause (dd) of section 2 shall be liable to be tried or otherwise dealt with under this Act for such offence as if the offence were an offence against this Act and were committed at a time when such person was subject to this Act; and the provisions of this section shall have effect accordingly.".
- 4 Amendment of section 78, Ordinance XXXV of 1961.—In the Pakistan Navy Ordinance, 1961 (XXXV of 1961), in section 78, after sub-section (2), the following new sub-section shall be added, namely:—
  - "(3) Notwithstanding anything contained in this Ordinance or in any other law for the time being in force, a person who becomes subject to this Ordinance by reason of his being accused of an offence mentioned in sub-section (3) of section 2 shall be liable to be tried by a naval tribunal or otherwise dealt with under this Ordinance for such offence as if the offence were an offence against this Ordinance and were committed at a time when such person was subject to this Ordinance; and the provisions of this section shall have effect accordingly."

ABDUL JABBAR KHAN, H. Pk., Speaker, National Assembly, acting as President.

> S. GHIAS UDDIN AHMED, SQA, CSP, Secretary.

## LIST OF AGENTS IN PAKISTAN AND ABROAD FROM WHOM GOVERNMENT OF PAKISTAN PUBLICATIONS ARE AVAILABLE

## GOVERNMENT SELLING AGENCIES:

#### INLAND

Deputy Director (Publications), Geological Survey of Pakistan, Block No. 50, Camp Office, Karachi.

Statistical Division (Publication Branch), 1-S.M.C.H. Society, Karachi-3.

Director, Export Promotion Bureau, Government of Pakistan, Karachi.

Director, Export Promotion Bureau, Government of Pakistan, Lahore.

Manager, Sind Government Book Depot and Record Office, Karachi,

Manager, Punjab Government Book Depot, Lahore.

Manager, Government Printing and Stationery Department, N.W.F.P., Peshawar.

Manager, Baluchistan Government Book Depot, Quetta.

The Census Commissioner, Census Organisation, 16, Almarkaz Building, Islamabad.

#### 2. PRIVATE BOOK SELLERS:

#### ISLAMABAD

English Book House, Shop No. 2, Block No. 3 (South Front), Kendro Ramna-6.

#### KARACHI

Arya Mehr Book House, Inverarity Road. Bashir Sons, 156 (1st Floor), Zoological Garden Market, Nishter Road.

Central Stores, 24, New Memon Masjid. Dacca Book Centre, Victoria Road. Ferozsons Ltd., Bunder Road.

Firdous Stationers, 85, Liaquat Market, Bunder Road.

Grenish Agencies, Elphinstone Street. Habib Stationery Emporium, 1-2, Liaquat Market, Bunder Road.

Iqbal Book Depot, Sommerset Street, Saddar. Karachi Education Society, Services Club, Off

Victoria Road. Law Book Service, 168-A, Falah Road, Bihar Colony.

Mansoor Stationery Mart, Hasanali Effendi

Mekhi Stationery Mart, Marriot Road. Nomani Stationers, 10, Kothari Building,

Napier Road. Pakistan Industrial Labour Legal Aid, 12, Custodian Compound, 6-off University Road.

Pakistan Publication Book Shop, Art Council Building, Ingle Road.

Pakistan Law House, Pakistan Chowk, Katchery Road.

Petiwala & Co., Katchery Road.

Pioneer Book House, 1, Avan Lodge, Bunder Road.

Ramana Publishing Co., 9/231, Delhi Colony, Clifton.

Readers Associates, Victoria Road, Post Box No. 7485.

Royal Book Co., 232-Saddar Co-operative Market, Saddar. Thomas and Thomas, Fort Mansion, Sharah-e-

Liaquat, Saddar. Your Store, 22, Memon Masjid, Bunder Road.

#### HYDERABAD

Educational Book Depot, School Road. Mr. Wazir Bux, Librarian, District Law Library, Session Court.

#### SUKKUR

Ajaib Stores, Frere Road. N.M. Qurashi & Co., Shahi Bazar.

#### MULTAN

Multan Chamber of Commerce & Industry.

#### LAHORE

Bureau of Law Reporting, 14-Temple Road. Mansoor Book House, 2-Katchery Road. Mirza Book Agency, 65, The Mall.

Peoples Publishing House, Plomer Building,

26, The Mall. Supreme Court Employees Co-operative Store

Ltd., High Court Building. The All Pakistan Legal Decisions, 35, Nabha Road.

The Premier Book House, 4/5, Katchery Road.

The Publishers United Ltd., 176, Anarkali. The Punjab Religious Book Society, Anarkali. The Technical and Commercial Book Co., 128, Railway Road.

The West Pakistan Publishing Co. Ltd., 1, Urdu Bazar.

#### SIALKOT

Malik Stationers and Book Seller, Railway

#### LYALLPUR

Alvi Corporation, Aminpur Bazar. Danishmand & Co., Karkhana Bazar.

#### RAWALPINDI

Ferozsons Ltd., 32, Harding Road. The London Book Co., Edwards Road. Victory Book Stores, 47-5, Edwards Road.

#### PESHAWAR

Ferozsons Ltd., 35, The Mall.

#### RAHIMYAR KHAN

Mohd. Tariq Public Relation Centre, Grain Market.

#### FOREIGN

All Pakistan Missions Abroad.