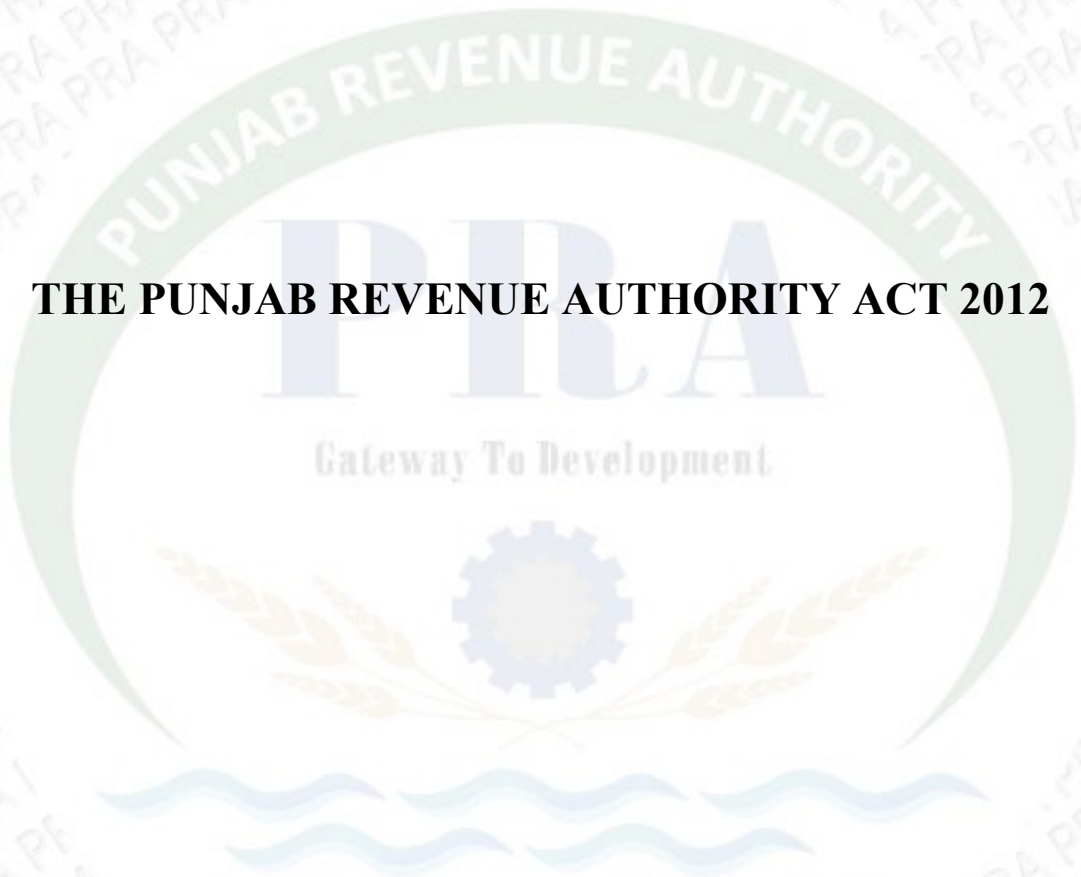


THE PUNJAB REVENUE AUTHORITY ACT 2012



Government of Punjab

Punjab Revenue Authority

Government of Punjab

CHAPTER I

PRELIMINARY

1. Short title, extent and commencement.– (1) This Act may be cited as the Punjab Revenue Authority Act 2012.

- (2) It extends to whole of the Punjab.
- (3) It shall come into force on such date as the Government may, by notification, specify.

2. Definitions.– In this Act–

- (a) “Advisory Council” means the Advisory Council of the Authority;
- (b) “Appellate Tribunal” means the Appellate Tribunal established under the Act;
- (c) “Authority” means the Punjab Revenue Authority;
- (d) “Chairperson” means the Chairperson of the Authority;
- (e) “committee” means a committee of the Authority;
- (f) “employee” means a person in the employment and service of the Authority;
- (g) “Federal Board of Revenue” means the Federal Board of Revenue established under the Federal Board of Revenue Act 2007 (*IV of 2007*);
- (h) “fiscal law” means the law of the Punjab relating to tax, duty or charge including stamp duty, excise duty on alcoholic liquors, opium and other narcotics, land revenue, sales tax on services, taxes on agricultural income, motor vehicles, immovable property and entertainments, capital gains tax on immovable property, capital value tax, asset tax, tax on professions, trades, callings or employment or such other law imposing any tax, levy, duty, fee, charge or surcharge as the Government may specify;
- (i) “Government” means Government of the Punjab;
- (j) “member” means any person appointed as a member of the Authority;
- (k) “person” includes–
 - (i) an individual;
 - (ii) a company or association of persons;
 - (iii) the Federal Government;
 - (iv) a Provincial Government;
 - (v) a local authority or local government; and
 - (vi) a foreign government, a political subdivision of a foreign government, or an international organization;
- (l) “prescribed” means prescribed by the rules or regulations;
- (m) “Public Account” means the Public Account of the Province in terms of Article 118 of the Constitution of the Islamic Republic of Pakistan;
- (n) “Provincial Consolidated Fund” means the Provincial Consolidated Fund in terms of Article 118 of the Constitution of the Islamic Republic of Pakistan;
- (o) “regulations” means the regulations framed under the Act; and
- (p) “rules” means the rules made under the Act.

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