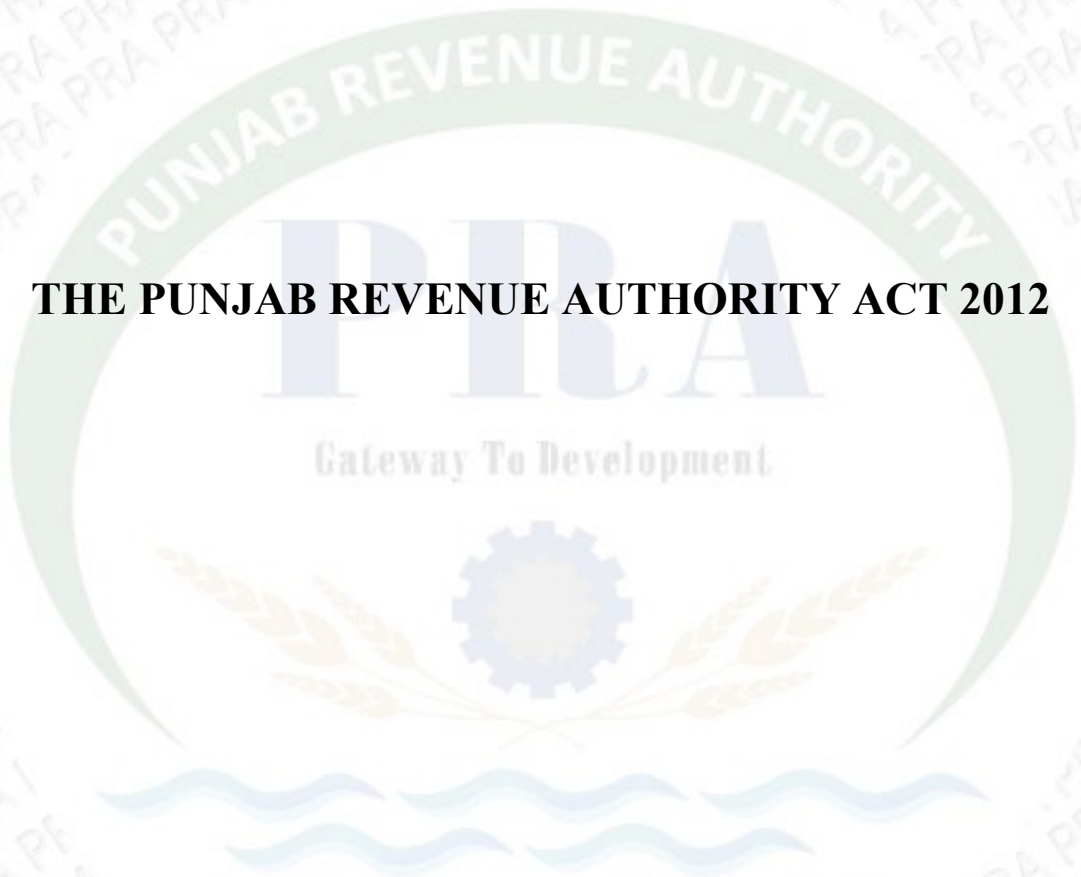


THE PUNJAB REVENUE AUTHORITY ACT 2012



Government of Punjab

Punjab Revenue Authority

Government of Punjab

CHAPTER IV

ADMINISTRATION OF TAXES

13. Registration of tax payers.— A person registered or to be registered, licensed or to be licensed under the relevant fiscal law administered by the Authority, shall be deemed to be validly registered for purposes of this Act.

14. Assessment, collection and returns of taxes.— (1) Where necessary, the Government may declare separate assessment, billing and collecting branches in the Authority for purposes of administration of the taxes as are assigned to the Authority.

(2) Subject to the provisions of the relevant fiscal law, the Authority shall follow such procedure and manner for purposes of assessment, billing, collection and filing of returns of the taxes as the Government may prescribe.

(3) The Authority shall, in the prescribed manner, deposit all the proceeds of the taxes in the Provincial Consolidated Fund or the Public Account.

