



## THE PROFESSIONS TAX LIMITATION ACT, 1941



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**THE PAKISTAN CODE**

# THE PROFESSIONS TAX LIMITATION ACT, 1941

<sup>1</sup>ACT No. XX OF 1941

[26<sup>th</sup> November, 1941]

*An Act to limit to a maximum of<sup>2</sup>[one hundred thousand] rupees per annum the amount payable in respect of any person by way of tax on professions, trades, callings or employments.*

<sup>2</sup>[WHEREAS Article 163 of the Constitution of the Islamic Republic of Pakistan provides that a Provincial Assembly may impose taxes, not exceeding such limits as may be fixed by an Act of Majlis-e-Shoora (Parliament), on persons engaged in professions, trades, callings or employments, and no such Act of the Assembly shall be regarded as improving a tax on income;

AND WHEREAS it is expedient to fix the maximum limit of tax payable by persons engaged in professions, trades, callings or employments;]

It is hereby enacted as follows:—

**1. Short title, extent and commencement.**—(1) This Act may be called the Professions Tax Limitation Act, 1941.

<sup>3</sup>[(2) It extends to the whole of Pakistan].

(3) It shall come into force <sup>2</sup>[at once.]

**4[2. Limitation of tax on professions, etc.]**—(1) Notwithstanding the provisions of any law for the time being in force, a Provincial Assembly may by an Act impose tax not exceeding one hundred thousand rupees on persons engaged in professions, trades, callings or employments.

(2) Notwithstanding anything contained in any law or in any judgment of any court including a High Court and the Supreme Court, the tax on professions, trades, callings or employments levied and collected under an Act of a Provincial Assembly on or after the 1<sup>st</sup> day of July, 1977, as is not in excess of the limit fixed in sub-section (1), shall be deemed to have been validly levied and collected and shall not be liable to be refunded and the provisions of this Act shall have, and shall be deemed always to have had, effect accordingly.]

**3. [Saving]:—***Omitted by the Federal Laws (Revision and Declaration) Ordinance, 1981 (XXVII of 1981), s. 3 and Sch. II.*

**THE SCHEDULE.—**[TAXES TO WHICH SECTION 2 DOES NOT APPLY.] Rep. by A. O., 1949.

<sup>1</sup>For Statement of Objects and Reasons, see Gazette of India, 1941, Pt. V, p. 123, and for Report of Select Committee, see *ibid.*, p. 167. The Act has been applied to Balochistan, see Notification No. 52-F, dated the 5th April, 1942, Gazette of India, 1942, Pt. I, p. 682. It has been extended to the Leased Areas of Balochistan by the Leased Areas (Laws) Order, 1950 (G. G. O. 3 of 1950).

<sup>2</sup>Subs. by Act 4 of 1999, s. 2.

<sup>3</sup>Subs. by the Central Laws (Statute Reform) Ordinance, 1960 (21 of 1960), s. 3 and 2nd Sch. (with effect from the 14th October, 1955), for the original sub-section (2), as amended by A. O., 1949.

<sup>4</sup>Subs. by Act III of 06, s. 3 and shall be deemed to have been so, subs. on 1<sup>st</sup> July, 1977.