***CHAPTER 5. – INTERPRETATION***

Definitions:

1. In the Constitution, unless the context otherwise requires, the following expressions have the meaning hereby respectively assigned to them, that is to say,—

"Act of 3 [**Majlis-e-Shoora** (Parliament)]" means an Act passed by 1 [**Majlis-e-Shoora** (Parliament)] or the National Assembly and assented to, or deemed to have been assented to, by the President;

"**Act of Provincial Assembly**" means an Act passed by the Provincial Assembly of a Province and assented to, or deemed to have been assented to, by the Governor;

"**Agricultural** **income**" means agricultural income as defined for the purposes of the law relating to income-tax;

"**Article**" means Article of the Constitution;

"**Borrow**" includes the raising of money by the grant of annuities, and "loans" shall be construed accordingly;

"**Chairman**" means the Chairman of the Senate and, except in Article 49, includes a person acting as Chairman of the Senate;

["***Chief Justice***", in relation to the Supreme Court or a High Court, includes the Judge for the time being acting as Chief Justice of the Court;]

"**Citizen**" means a citizen of Pakistan as defined by law;

"**Clause**" means clause of the Article in which it occurs;

"**Corporation tax**" means any tax on income that is payable by companies and in respect of which the following conditions apply:—

1. The tax is not chargeable in respect of agricultural income;
2. No deduction in respect of the tax paid by companies is, by any law which may apply to the tax, authorised to be made from dividends payable by the companies to individuals;
3. No provision exists for taking the tax so paid into account in computing for the purposes of income-tax the total income of individual receiving such dividends, or in computing the income-tax payable by, or refundable to, such individuals;

"**Debt**" includes any liability in respect of any obligation to repay capital sums by way of annuities and any liability under any guarantee, and "debt charges" shall be construed accordingly;

"**Estate** duty" means a duty assessed on, or by reference to, the value of property passing upon death;

"**Existing** law" has the same meaning as in clause (7) of Article 268;

"**Federal** law" means a law made by or under the authority of 2 [**Majlis-e-Shoora** (Parliament)];

"**Financial** year" means a year commencing on the first day of July;

"**Goods**" includes all materials, commodities and articles;

"**Governor**" means the Governor of a Province and includes any person for the time being acting as the Governor of a Province;

"**Guarantee**" includes any obligation undertaken before the commencing day to make payments in the event of the profits of an undertaking falling short of a specified amount;

"**House**" means the Senate or the National Assembly;

"**Joint** **sitting**" means a joint sitting of the two Houses;

"**Judge**" in relation to the Supreme Court or a High Court, includes the Chief Justice of the Court and also includes—

(a) In relation to the Supreme Court, a person who is acting as a Judge of the Court; an

(b) In relation to the High Court, a person who is an Additional Judge of the Court; “members of the Armed Forces” does not include persons who are not, for the time being, subject to any law relating to the members of the Armed Forces;

“**Net proceeds**” means, in relation to any tax or duty, the proceeds thereof, reduced by the cost of collection, as ascertained and certified by the Auditor-General;

"**Oath**" includes affirmation;

"**Part**" means Part of the Constitution;

"**Pension**" means a pension, whether contributory or not, of any kind whatsoever payable to, or in respect of, any person and includes retired pay so payable, a gratuity so payable, and any sum or sums so payable by way of the return, with or without interest thereon or any addition thereto, of subscriptions to a provident fund;

"**Person**" includes any body politic or corporate;

"**President**" means the President of Pakistan and includes a person for the time being acting as, or performing the functions of, the President of Pakistan and, as respects anything required to be done under the Constitution before the commencing day, the President under the Interim Constitution of the Islamic Republic of Pakistan;

"**Property**" includes any right, title or interest in property, movable or immovable, and any means and instruments of production;

"**Provincial** law" means a law made by or under the authority of the Provincial Assembly;

"**Remuneration**" includes salary and pension;

"**Schedule**" means Schedule to the Constitution;

"Security of Pakistan" includes the safety, welfare, stability and integrity of Pakistan and of each part of Pakistan, but shall not include public safety as such;

"service of Pakistan" means any service, post or office in connection with the affairs of the Federation or of a Province, and includes an All-Pakistan Service, service in the Armed Forces and any other service declared to be a service of Pakistan by or under Act of **1** [**Majlis-e-Shoora** (Parliament)] or of a Provincial Assembly, but does not include service as Speaker, Deputy Speaker, Chairman, Deputy Chairman, Prime Minister, Federal Minister, Minister of State, Chief Minister, Provincial Minister, 2 [Attorney-General, 3 [Advocate-General,] Parliamentary Secretary] or [Chairman or member of a Law Commission, Chairman or member of the Council of Islamic Ideology, Special Assistant to the Prime Minister, Adviser to the Prime Minister, Special Assistant to a Chief Minister, Adviser to a Chief Minister] or member of a House or a Provincial Assembly;

"**Speaker**" means the Speaker of the National Assembly or a Provincial Assembly, and includes any person acting as the Speaker of the Assembly;

"**Taxation**" includes the imposition of any tax or duty, whether general, local or special, and "tax" shall be construed accordingly;

"Tax on income" includes a tax in the nature of an excess profits tax or a business profits tax.

(2) In the Constitution "Act of 1 [Majlis-e-Shoora (Parliament)]" or "Federal law" or "Act of Provincial Assembly" or "Provincial law" shall include an Ordinance promulgated by the President or, as the case may be, a Governor.

(3) In the Constitution and all enactments and other legal instruments, unless there is anything repugnant in the subject or context,—

(a) "**Muslim**" means a person who believes in the unity and oneness of Almighty Allah, in the absolute and unqualified finality of the Prophethood of Muhammad (peace be upon him), the last of the prophets, and does not believe in, or recognize as a prophet or religious reformer, any person who claimed or claims to be a prophet, in any sense of the word or of any description whatsoever, after Muhammad (peace be upon him); and

(b) "**Non**-**Muslim**" means a person who is not a Muslim and includes a person belonging to the Christian, Hindu, Sikh, Budhist or Parsi community, a person of the Quadiani group or the Lahori group (who call themselves ‘Ahmadis’ or by any other name), or a Bahai, and a person belonging to any of the scheduled castes.

**Effect of repeal of laws:**

Where a law is repealed, or is deemed to have been repealed, by, under, or by virtue of the Constitution, the repeal shall not, except as otherwise provided in the Constitution,—

1. Revive anything not in force or existing at the time at which the repeal takes effect
2. Affect the previous operation of the law or anything duly done or suffered under the law;
3. (c) Affect any right, privilege, obligation or liability acquired, accrued or incurred under the law;
4. Affect any penalty, forfeiture or punishment incurred in respect of any offence committed against the law; or
5. Affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment;

Any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed, as if the law had not been repealed.

THE END