



**THE CANTONMENTS (URBAN  
IMMOVABLE PROPERTY TAX  
AND ENTERTAINMENTS DUTY) ORDER  
1979**

<b>Art. No.</b>	<b>Description</b>	
1.	Short title, extent and commencement.	270
2.	Order to override other laws.	270
3.	Urban Immovable Property Tax to cease to be leviable in cantonments.	270
4.	Entertainments Duty to cease to be levied by Provincial Government in cantonments.	271
5.	Licenses under Act II of 1918 in cantonments.	272

# **'THE CANTONMENTS (URBAN IMMOVABLE PROPERTY TAX AND ENTERTAINMENTS DUTY) ORDER, 1979**

**President's Order No. 13 of 1979**

[22nd August, 1979]

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order:—

**1. Short title, extent and commencement.-** (1) This Order may be called the Cantonments (Urban Immovable Property Tax and Entertainments Duty) Order, 1979.

(2) It extends to all cantonments in Pakistan.

(3) It shall come into force at once and shall be deemed to have taken Effect on the thirtieth day of November, 1977.

**2. Order to override other laws.-** This order shall have effect notwithstanding anything contained in the Constitution or any other law for the time being in force.

**3. Urban Immovable property tax to cease to be leviable in cantonments.-** (1) As from the commencement of this Order,—

(a) The tax leviable under the West Pakistan Urban Immovable Property Tax Act, 1958 (W.P. Act No. V of 1958), shall cease to be leviable in a cantonment and

(b) the Cantonment Board of a cantonment shall continue to levy and collect, in accordance with the provisions of the Cantonments Act, 1924 (II of 924), the tax assessed on the annual value of buildings and lands.

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The order was made by the President on the 15th August, 1979, and published in the Gazette of Pakistan, Extraordinary, Part I, dated 22nd August, 1979, at pages 421-422.

The Cantonments (Urban Immovable Property  
Tax and Entertainments Duty) Order, 1979

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(2) Eighty-five percent of the net proceeds of the tax referred to in paragraph (a) of clause (1), collected on or after the commencement of this Order, shall be paid by the Provincial Government to the Cantonment Board concerned.

(3) Fifteen percent of the net proceeds of the tax referred to in paragraph (b) of clause (1), collected on or after the commencement of this Order, shall be paid by the Cantonment Board concerned to the Provincial Government.

**COMMENTS**

**Scope.** Article 3 of the Cantonments (Urban Immovable Property Tax and Entertainments Duty) Order, 1979 which was protected by virtue of Art. 270-A of the Constitution provided that the tax leviable under West Pakistan Urban Immovable Property Tax Act, 1958 shall cease to be leviable in a Cantonment. High Court had exercised its discretion in accordance with settled norms of justice warranting no interference by the Supreme Court. Petition for leave to appeal was dismissed by the Supreme Court [PLD 2004 SC 743].

**4. Entertainments duty to cease to be levied by Provincial Government in cantonments.-** (1) As from the commencement of this Order,—

(a) The duty leviable under the West Pakistan Entertainments Duty Act, 1958 (W.P. Act No. X of 1958), shall cease to be levied or collected by the Provincial Government on payments made for admission to an exhibition of a cinematograph film within a cantonment; and

(b) The aforesaid duty shall be payable to, and be collected by, the Cantonment Board of the cantonment at the rates, and in the manner, for the time being prevailing in the Province.

(2) Eighty-five per cent of the net proceeds of the duty referred to in clause (1), collected on or after the commencement of this order, shall be paid by the Provincial Government to the Cantonment Board concerned.

(3) The amounts lying in deposit with, and the standing securities pledged to, the Provincial Government under the orders of a civil court, in respect of a cinema house within a cantonment shall be transferred to the Cantonment Board concerned.

(4) The Cantonment Board of a Cantonment shall continue to levy and collect the tax on cinema houses levied and collected by it under the Cantonments Act, 1924. (II of 1924):

Provided that the Cantonment Board shall take early steps to merge the duty referred to in clause (1) and the tax referred to in this clause into a single tax under the said Act.

**5. Licenses under Act II of 1918 In Cantonments.-** The cantonment Board of a cantonment shall be the Authority competent to grant licenses under the \*Cinematograph Act, 1918 (II of 1918), in the cantonment and, in respect of a cantonment, the said Act shall have effect as if the reference therein to “Provincial Government” were a reference to “Federal Government”:

Provided that the rules made under the said Act and in force in a cantonment immediately before the commencement of this Order shall continue to be in force until repealed, modified or amended by the Federal Government.

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\*Repealed by the Motion Picture Ordinance, 1979.