Expusy Commissiones,

COVERIMENT OF THE PUNJAB, REVENUE DEFINITION.

Labore dated the 31st December, 1984.

MOTIFICATION.

No.5191-84/ 2566 -ST.I. In excercise of the lowers conferred by Section 9A of the Stamp Act, 1899 (II of 1899), the Governor of the Punjab is pleased to exempt the following instruments executed by or in favour of banking companies from levy of stamp duty to the extent specified against each, namely:-

Description of instrument.

- 1. Any instrument for redeemable capital of a company as defined under the Companies Ordinance, 1984(XLVII of 1984).
- 2. Coveyance of any property to or by a banking company, to or by its customer, in pursuance of finance provided by such banking company under any mode of finance not based on interest.
- agreement relating to deposit of title deeds pawn or pledge including mortgage deed providing for sharing of rent or other income of the property in favour of a banking company in pursuance of finance provided by such banking company under any mode of finance not based on interest.
- 4. Instrument of further charge, i.e. any instrument imposing a further charge on property mortgaged under item 3 above whether possession of property

Extent of Exemption.

In full.

Duty in excess of the duty chargeable under article 40(c) of Schedule I of the Stamp act, 1899.



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No.7899-86/1735-ST-I.

A copy is forwarded to the Superintendent, Government Printing, Punjab, Lahore, for publication in the Government Gazette (extra ordinary) and supply of 25 copies thereof to this office.

> (M. A. LONE),
> DEPUTY SECRETARY (SETTLEMENTS), CO VERNMENT OF THE PUNJAB, REVENUE DEPARTMENT.

No.7899-86/1736-ST-I.

A copy is forwarded for information and

necessary action to:-

- 1. Secretary to Government of the Punjab, Finance Department;
- 2. All Commissioners of Divisions in the Punjab;
- 3. Inspector General of Registration Punjab, Lahore;
- 4. All Deputy Commissioners/District Registrars in the Punjab;

5. All Sub-Registrars in the Punjab; and 6. All Senior Inspectors/Inspectors of Stamps/ Registration in the Punjab.

> (M.A. LONE),
> DEPUTY SECRETARY (SETTLEMENTS),
> GOVERNMENT OF THE PUNJAB, REVENUE DEPARTMENT.

NO- HRC/-13023 Daled 8-A Copy is forwarded for information as necessary action to =-1- Sub Régistras Rasur. 2. Sub Régistras Rousinson uf Degrateas Katkadh Reshen, W

EACIB/HRC THE PUNJAB , PINANCE PARTMENT 26th September, 1993. No.FD/Acctts(A&A)III-19/71. In exercise of the powers conferred upon him under Article 11 of the Pakistan (Audit & Accounts) Order, 1973 (P.O.21 of 1973), the Governor of the Punjab is pleased to direct that in the Punjab Firancial Rules, Volume I, the following further amendments shall be made; namely -AMENDMENTS

In the Punjab Financial Rules, in Volume I, in Chapter-IV, in the Annexure, after item 17, the following shall be added: -

- Stamp Duty. "(18)
 - Registration Fee (19)
 - (20) Abiana
 - Hotel Tax (21)
 - (22) Education Cess
 - (23) Excise Fee.

(Note: - Audit of the receipt at entries No.(18) to (23) shall be made subject to the following conditions:-

- The Audit shall be conducted by the Auditor -General of Pakistan, in accordance with the principles laid down in the Audit Code and i) the Punjab Financial Rules.
- The scope of the audit shall be limited to a test audit of the accounts of any two months in a year besides general examination of the ii) accounts but the Auditor General shall have discretion to raise this limit in any particular year if he considers it necessary to do so.
- The audit report including a comparative statement of receipts under the relevant iii) Heads for three preceding years alongwith reasons for variation given by the departmental authorities and audit comments thereon shall be submitted to the Governor by the Auditor General.)"

SECRETARY TO GOVERNMENT OF THE PUNJAB FINANCE DEPARTMENT

& DATE EVEN.

A copy is forwarded for information and necessary action to: -

All Administrative Secretaries to Government of the Punjab.

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