

THE PUNJAB ENTERTAINMENTS DUTY ACT, 1958 (X of 1958)

CONTENTS

1. Short title, extent and commencement
2. Definitions
3. Duty on payments for admission to entertainments
- 3-A. Duty on special classes of entertainments
4. Liability of complimentary tickets to entertainment duty
5. Method of levy
6. Penalty for non-compliance with sections 4 and 5
- 6-A. [Repealed]
7. Liability for punishment
8. Entertainments for charitable or educational purposes exempted
9. Security for observance of condition of exemption
10. Security for default in payment of duty
11. Power to make rules
12. Power to enter place of entertainment for purposes of the Act
13. Recoveries
14. Delegation of Powers by the Government
15. Revision
16. Repeal

TEXT

**¹THE ²[PUNJAB] ENTERTAINMENTS DUTY ACT, 1958.
(X of 1958)**

[23rd April, 1958]

**AN
ACT**

*to consolidate the law relating to the levy of a duty in respect of admission to entertainments
in ³[the Punjab]*

Preamble.— WHEREAS it is expedient to consolidate the law relating to the levy of a duty in respect of admission to entertainments in the ⁴[Punjab];

It is hereby enacted as follows:-

1. Short title, extent and commencement.— (1) This Act may be called the ⁵[Punjab] Entertainments Duty Act, 1958.

(2) It shall come into force at once.

⁶[(3) It extends to the whole of the ⁷[Punjab] except ⁸[the Tribal Areas].

2. Definitions.— In this Act, unless there is anything repugnant in the subject or context,—

(a) “admission to an entertainment” includes admission to any place in which the entertainment is held;

(aa) ⁹[* * * * *]

(aaa) ¹⁰[* * * * *]

(b) “Collector” means an officer appointed by the Government to discharge, throughout any specified local area, the functions of a Collector under this Act;

(c) “Commissioner” means an officer appointed by the Government to discharge the functions of Commissioner under this Act in any specified area;

¹¹[(d) “Entertainment” includes any exhibition, performance, amusement or horse racing to which persons are admitted on payment;]

(e) “Government” means the ¹²[Provincial Government of the Punjab];

(f) “payment for admission” includes—

(i) any payment made by a person who having been admitted to one part of a place of entertainment is subsequently admitted to another part thereof for admission to which a payment involving duty or additional duty is required;

(ii) any payment for seats or other accommodation in a place of entertainment;

(iii) any payment for any purpose whatsoever connected with an entertainment which a person is required to make as a condition of attending or continuing to attend the entertainment in addition to the payment, if any, for admission to the entertainment;

(g) “prescribed” means prescribed by the rules made under this Act;

(h) “proprietor” in relation to any entertainment includes any person responsible for the management thereof;

¹³[(hh) * * * * * * * * * * * * * * * *]

(i) “seats” include standing accommodation;

¹⁴[(ii) * * * * * * * * * * * * * * * *]

(j) “ticket” means a ticket indicating—

(i) the class to which the holder of the ticket is entitled to admission;

(ii) the amount paid or payable for admission and in case of any holder of the ticket being admitted without making payment therefor the amount otherwise payable for admission; and

(iii) the entertainments duty paid thereon.

¹⁵[(k) * * * * * * * * * * * * * * * *]

3. Duty on payments for admission to entertainments.— ¹⁶[(1) There shall be levied and paid to the Government on all payments for admission to any entertainment, a duty, hereinafter referred to as the ‘entertainment duty’, ¹⁷[at the rate of ¹⁸^{18a}[twenty] per cent] of such payment excluding the amount of the duty].

¹⁹[* * * * * * * * * * * * * * * *]

²⁰[Provided that, for a period of five years, the entertainment duty shall be levied and paid to the Government on all payments for admission to cinema houses at the rate of thirty per cent of such payment and shall be converted into a fixed charge per day in respect of different categories of cinema houses, screening of exhibiting movies. The Government shall determine the categories of cinema houses and fix per day the rate of entertainment duty for each cinema.]

Provided ²¹[further] ²²[* * *] that where the proprietor of an entertainment admits any person to any place of entertainment without any payment or on payment of an amount less than the amount normally charged for admission thereto, the entertainment duty shall nevertheless be levied and paid on the amount which would have been normally charged for admission to that place.

Explanation I— In case there be different classes in connection with an entertainment the phrase “place of entertainment” means the class to which a person is admitted.

Explanation II— The fact that any such person as is mentioned in the proviso to this sub-section has been admitted to a class more advantageously placed for viewing the entertainment than the class to which the others making larger payments are admitted, may be taken into account for determining whether the payment made is not that normally charged] ²³[:]

²⁴[Provided further that if the amount of duty at the aforementioned rate is not a multiple of ten paises, the amount of duty shall be rounded to the next higher multiple of ten paises.]

(2) Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any society or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time or for any privilege, right, facility or thing combined with the right of admission to any entertainment or involving such right of admission without further payment or at a reduced charge, the entertainments duty shall be paid, on the amount of the lump sum; but where the

Government is of the opinion that the payment of a lump sum or any payment for a ticket represents payments for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the duty has not been in operation, the duty shall be charged on such amount as appears to the Government to represent the right of admission to entertainments in respect of which the entertainments duty is payable.

¹[**3-A. Duty on special classes of entertainments.**– Notwithstanding anything contained in section 3, the duty on the entertainments mentioned in column No. 2 of the following Table shall be charged at the rate mentioned against each entertainment in column No.3:-

Sr. No.	Entertainment	Rate of duty
1.	Admission to horse racing	Two hundred percent of the payment for admission or two hundred rupees per admission ticket, whichever is higher.
2.	Circus	No duty
3.	Fashion show	Twenty percent of the total amount paid to the owner or management of the premises or total expenditure made by organizer or sponsor, whichever is higher.
4.	Musical show	Twenty percent of the payment for admission in a musical show where admission charges are five hundred rupees per person or more.]

4. Liability of complimentary tickets to entertainment duty.– Entertainments duty shall be levied and paid on all complimentary tickets issued by the proprietor of an entertainment for any performance:

Provided that, subject to such conditions as may be prescribed³², no such duty shall be charged on complimentary tickets issued to representatives of the press:

³³[Provided further that no duty on admission to an entertainment shall be charged from a *bona fide* proprietor of that entertainment of his spouse or children subject to a maximum of four persons in a show.]

5. Method of levy.– (1) Save as otherwise provided by this Act, no person shall be admitted on payment to any entertainment where the payment is subject to entertainments duty except–

- (i) with a ticket stamped with an impressed, embossed, engraved or adhesive stamp (not before used) issued by the Government for the purposes of revenue and denoting that the proper entertainments duty has been paid; or
- (ii) with a ticket sealed or printed in the manner prescribed by rules framed by the Government.

³⁴[(2) The Government may, by an order in writing, require the proprietor of any entertainment in respect of which the entertainments duty is payable under section 3, or on the

¹ Substituted by the Punjab Finance Act 2013 (XVI of 2013)

application of any such proprietor permit him, on such conditions as the Government may prescribe, to pay the amount of the duty due—

- (a) by a consolidated payment; or
- (b) in accordance with returns of the payments for admission to the entertainment and on account of the duty; or
- (c) in accordance with the results recorded by any mechanical contrivance that automatically registers the number of persons admitted.]

(3) The provisions of sub-section (1) shall not apply to any entertainment in respect of which the duty is payable in accordance with the provisions of sub-section (2).

³⁵**6. Penalty for non-compliance with sections 4 and 5.**— If any person is admitted to any place of entertainment and the provisions of section 4 or section 5, as the case may be, are not complied with, or the payment of entertainments duty is otherwise evaded ³⁶[* * *] the Collector shall, in addition to the recovery of the entertainments duty evaded, under-paid or not paid, impose on the proprietor of the entertainment, a penalty not exceeding a sum of five hundred rupees, or a sum not greater than five times the entertainments duty the payment of which was evaded, under-paid or not paid, whichever is greater:

Provided that no such penalty shall be imposed unless the person on whom it is to be imposed or his duly authorised agent is given an opportunity of being heard by the Collector or by an officer authorised by him in this behalf.]

6-A. [Mode of levying entertainments duty on cinemas].— Deleted by the Punjab Finance Ordinance, 1971 (XI of 1971).

7. Liability for punishment.— When an employee of the proprietor of a place of entertainment or a person acting on behalf of the proprietor has been found guilty of any offence punishable under this Act, the proprietor, as well as the actual offender, shall be punished for the offence committed:

Provided that the proprietor shall not be punished where he proves to the satisfaction of Court, or of the Collector, that he had taken all reasonable precautions to prevent the commission of the offence.

8. Entertainments for charitable or educational purposes exempted.— (1) The Collector may, on such conditions as he considers necessary, exempt from liability to entertainments duty any entertainment where he is satisfied that the whole of the net proceeds of the entertainment will be devoted to philanthropic, charitable, educational, athletics, sports, national or scientific purposes.

(2) **Exemption by Government.**— The Government may by general or special order exempt any entertainment or class of entertainments from liability to entertainments duty.

9. Security for observance of condition of exemption.— The Collector, or the Government, when exempting any entertainment from liability to entertainments duty under sub-section (1) or sub-section (2) of section 8, as the case may be, may direct that the proprietor of the entertainment concerned shall furnish to the Collector such security as he may require for ensuring the observance of the conditions subject to which the exemption is granted.

10. Security for default in payment of duty.— Where it appears to the Collector, or to an officer authorised by him in this behalf, that the proprietor of an entertainment has wilfully failed to make suitable arrangements for the payment of duty in accordance with the provisions of

this Act, or it is apprehended that he will not pay the duty in full, the Collector or the said officer may, for reasons to be recorded in writing, call upon him to furnish such cash security as he considers appropriate, failing which the Collector or the said officer may direct that the entertainment shall not be proceeded with.

11. Power to make rules.— (1) The Government may, after previous publication, make rules³⁷ for securing the payment of the entertainments duty and generally for carrying into effect the provisions of this Act, which shall be laid before the Provincial Assembly at its earliest session.

(2) Without prejudice to the generality of the power conferred by sub-section (1) such rules may provide for all or any of the following matters:-

- (a) supply and use of stamps or stamped tickets or sealing, printing or stamping of tickets and securing of the defacement of stamps when used;
- (b) use of tickets covering the admission of more than one person and the calculation of the duty thereon; and the payment of the duty on the transfer from one part of a place of entertainment to another and on payments for seats or other accommodation;
- (c) controlling the use of mechanical contrivances (including the prevention of the use of the same mechanical contrivance for payments of a different amount), and securing proper records of admission by means of mechanical contrivances;
- (d) checking of admissions, including the requirement that the persons admitted to an entertainment should retain their tickets or portions thereof and produce them for examination by the checking staff;
- (e) the form, maintenance and production of accounts and the furnishing of returns by the proprietors of entertainments;
- (f) renewal of damaged or spoiled stamps and the procedure to be followed on applications for refund;
- (g) keeping of accounts of all stamps used under this Act;
- (h) presentation and disposal of applications for exemption from payment of the entertainments duty or the refund thereof;
- (i) exemption from entertainments duty of soldiers, sailors and airmen³⁸[* * *] belonging to the Defence Forces of Pakistan or of any foreign country;³⁹[and
- (i-a) ⁴⁰[* * * * *]
- (i-b) ⁴¹[* * * * *]
- (i-c) ⁴²[* * * * *]
- (j) prescribing the rank of Excise, Taxation, Revenue or Police Officers for the purposes of section 12.

(3) If any person acts in contravention of, or fails to comply with any of the provisions of such rules or any direction given under section 10, he shall be liable in respect of each contravention, or failure, to such penalty not exceeding five hundred rupees as the Collector may determine.

12. Power to enter place of entertainment for purposes of the Act.— (1) The Collector or any Excise, Taxation, Revenue or Police Officer not below such rank as the Government may prescribe may enter any place of entertainment while the entertainment is proceeding, and any

place ordinarily used as a place of entertainment, at any reasonable time, with a view to seeing whether the provisions of this Act or the rules made thereunder are being complied with.

(2) If any person prevents or obstructs an officer empowered under sub-section (1) from entering a place of entertainment he shall, in addition to any other punishment to which he is liable under any law for the time being in force, be liable, on conviction before a Magistrate, to a fine not exceeding two hundred rupees.

13. Recoveries.— (1) The entertainments duty evaded or under-paid or penalty imposed shall be payable within the time specified by the Collector.

(2) If any sum payable under this Act is not paid within the time allowed for its payment and the person from whom it is due does not show cause to the satisfaction of the Collector, or any officer authorised by him, why he should not pay the same, such sum (including the cost of recovery) may be recovered under a warrant in the prescribed form signed by the Collector, by the distress and sale of movable property belonging to such person. The warrant may be addressed to an officer of the Excise and Taxation Department for execution, and in executing it he may obtain such assistance from other servants of the said Department as he may consider necessary.

(3) Notwithstanding anything contained in sub-section (2) any sum on account of entertainments duty or penalty under this Act remaining unpaid shall be recoverable as an arrear of land revenue.

14. Delegation of Powers by the Government.— Any of the powers conferred and duties imposed upon the Government by this Act may be exercised or performed, subject to such conditions as the Government may prescribe, by any person whom the Government may, by general or special order, empower in this behalf.

15. Revision.— (1) The Commissioner may, on his own motion, at any time, or on an application made to him in this behalf within thirty days of the date of an order made by the Collector, under this Act, call for the record of any proceedings held or any order made by the Collector, for the purposes of satisfying himself as to the legality or propriety of such proceedings or order and may pass such order in reference thereto as he may think fit.

(2) The application referred to in sub-section (1) shall be written on standard water-marked plain judicial paper and stamped with a court-fee table of the value of rupee one and shall be accompanied by a certified copy of the order sought to be revised and be presented by the applicant in person, or through a duly authorised agent, or be sent under registered post.

(3) The day on which the order complained of was passed and the time requisite for obtaining a copy of the order sought to be revised shall be excluded in computing the period of thirty days under sub-section (1).

16. Repeal.— (1) The following enactments are repealed:-

(a) the Punjab Entertainments Duty Act, 1936⁴³;

(b) the North-West Frontier Province Entertainments Duty Act, 1937⁴⁴;

(c) the Sind Entertainments Duty Act, 1923⁴⁵;

⁴⁶[(cc) The Bombay Entertainments Duty Act, 1923, as applicable to Karachi District;]

(d) the Bahawalpur State Entertainments Duty Act, 1948;

(e) the Baluchistan Entertainments Duty Regulation, 1942⁴⁷;

(f) the Khairpur Entertainments Duty Act, 1945;

(g) the West Pakistan Entertainments Duty Ordinance, 1958⁴⁸.

(2) Any exemption granted under any of the enactments enumerated in sub-section (1) shall continue to be in force as if the same were granted under sub-section (2) of section 8.

49[* * * * * * * * * * * * * * * * *]

¹ For statement of objects and reasons, see Gazette of West Pakistan (Extraordinary), dated 6th August, 1956, pp. 788-89. This Act was passed by the West Pakistan Assembly on 26th March, 1958; assented to by the Governor of West Pakistan on 17th April, 1958; and, published in the West Pakistan Gazette (Extraordinary), dated 23rd April, 1958, pp.591-598.

² Substituted by the Punjab Laws (Adaptation) Order, 1974 (Pb. A.O. 1 of 1974), for "West Pakistan".

³ *Ibid.*

⁴ *Ibid.*

⁵ *Ibid.*

⁶ Substituted by the West Pakistan Entertainments Duty (Amendment) Ordinance, 1962 (XLIX of 1962).

⁷ Substituted by the Punjab Laws (Adaptation) Order, 1974 (Pb. A.O. 1 of 1974), for "West Pakistan".

⁸ Substituted by the West Pakistan Laws (Adaptation) Order, 1964, for "Special Areas."

⁹ Inserted by the West Pakistan Entertainments Duty (Amendment) Ordinance, 1969 (IX of 1969) and deleted by the Punjab Finance Ordinance, 1971 (XI of 1971).

¹⁰ *Ibid.*

¹¹ Substituted by the Punjab Finance Act, 1992 (VI of 1992).

¹² Substituted by the Punjab Laws (Adaptation) Order, 1974 (Pb. A.O. 1 of 1974), for "Government of West Pakistan".

¹³ Inserted by the West Pakistan Entertainments Duty (Amendment) Ordinance, 1969 (IX of 1969) and deleted by the Punjab Finance Ordinance, 1971 (XI of 1971).

¹⁴ *Ibid.*

¹⁵ *Ibid.*

¹⁶ Substituted by the Punjab Finance Act, 1977 (XV of 1977).

¹⁷ Substituted by the Punjab Entertainments Duty (Amendment) Ordinance, 1983 (VI of 1983).

¹⁸ Substituted by the Punjab Finance Act, 1992 (VI of 1992).

^{18a} Substituted for the word "sixty-five" by the Punjab Finance Act 2011 (XV of 2011).

¹⁹ Deleted by the Punjab Entertainments Duty (Amendment) Ordinance, 1983 (VI of 1983).

²⁰ Added by the Punjab Finance Ordinance, 2001 (VI of 2001), which will remain in force under the Provisional Constitution (Amendment) Order 1999 (9 of 1999), Article 4, notwithstanding the maximum limit of three months prescribed under Article 128 of the Constitution of the Islamic Republic of Pakistan.

²¹ Inserted by the Punjab Finance Act, 2004 (XIX of 2004).

²² Deleted by the Punjab Entertainments Duty (Amendment) Ordinance, 1983 (VI of 1983).

²³ Full stop replaced by the Punjab Finance Ordinance, 1981 (XIII of 1981).

²⁴ Added *ibid.*, and later substituted by the Punjab Finance Act, 1992 (VI of 1992).

²⁵ Subs. by the Finance Act, 2011 (XV of 2011).

²⁶ Deleted by the Punjab Finance Ordinance, 2000 (III of 2000), which will remain in force under the Provisional Constitution (Amendment) Order 1999 (9 of 1999), Article 4, notwithstanding the maximum limit of three months prescribed under Article 128 of the Constitution of the Islamic Republic of Pakistan.

²⁷ Original Sr.No.1 was deleted by the Punjab Finance Ordinance, 2000 (III of 2000). Serial No.2 renumbered as Serial No.1 by the Punjab Finance Act 2003 (XI of 2003).

²⁸ Substituted by the Punjab Finance Ordinance 2000 (III of 2000), for the word "fifty".

²⁹ Serial No.3 renumbered as Serial No.2 by the Punjab Finance Act 2003 (XI of 2003).

³⁰ Substituted for the words "fifty per cent of the payment for admission" by the Punjab Finance Act, 2008 (I of 2008).

³¹ Added by the Punjab Finance Act, 2004 (XIX of 2004).

³² See rule 25 of the Rules under section 11.

³³ Added by the Punjab Finance Act, 1992 (VI of 1992).

³⁴ Substituted by the Punjab Finance Ordinance, 1969 (VII of 1969).

³⁵ Substituted by the West Pakistan Entertainments Duty (Amendment) Ordinance, 1969 (IX of 1969).

³⁶ The words "or in the case of any cinema the entertainment duty is not paid in accordance with the provisions of section 6-A", deleted by the Punjab Finance Ordinance, 1971 (XI of 1971).

³⁷ For rules see Gazette of West Pakistan (Extraordinary), dated 29th November, 1958, pp.1627 to 1639.

³⁸ The words "in uniform" deleted by the West Pakistan Entertainment Duty (Amendment) Ordinance, 1960 (XVI of 1960).

³⁹ Added by the Punjab Finance Ordinance, 1971 (XI of 1971).

⁴⁰ Inserted by the West Pakistan Entertainments Duty (Amendment) Ordinance, 1969 (IX of 1969) and deleted by the Punjab Finance Ordinance, 1969 (XI of 1971).

⁴¹ *Ibid.*

⁴² *Ibid.*

⁴³ III of 1936.

⁴⁴ XI of 1937.

⁴⁵ I of 1923.

⁴⁶ Added by the West Pakistan Entertainments Duty (Amendment) Ordinance, 1962 (XLIX of 1962).

⁴⁷ I of 1942.

⁴⁸ I of 1958.

⁴⁹ The Schedule was added by the West Pakistan Entertainments Duty (Second Amendment) Ordinance, 1969 (XIX of 1969), and deleted by the Punjab Finance Ordinance, 1971 (XI of 1971).