



THE GOVERNMENT TRADING TAXATION ACT, 1926



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THE GOVERNMENT TRADING TAXATION ACT, 1926

¹ACT NO. III OF 1926.

[24th February, 1926]

An Act to determine the liability of certain Governments to taxation in ²[Pakistan] in respect of trading operations.

WHEARES it is expedient to determine the liability to taxation for the time being in force in ²[Pakistan] of ³* * *, ⁴[the Government of a Province of Pakistan ³* * *] in respect of any trade or business carried on by or on behalf of such Government;

It is hereby enacted as follow:-

¹ For Statement of Objects and Reasons, see Gazette of India, 1925, Pt. V, page 227.

It has been extended to Khairpur State, see the Khairpur (Federal Laws) (Second Extension) Order, 1953 (G.G.O. 14 of 1953).

Extended also to the Baluchistan States Union with effect from the 1st April, 1953, see the Baluchistan States Union (Federal Laws) (Second Extension) Order, 1953 (G.G.O. 18 of 1953.)

The Act has been and shall be deemed to has been brought into force in Gwadur with effect from the 8th September, 1958, by the Gwadur (Application of Central Laws) Ordinance, 1960 (37 of 1960).

It has been extended to the whole of Pakistan by the Central Laws (Statute Reform) Ordinance, 1960 (21 of 1960), s. 3 and 2nd Sch. (with effect from the 14th October, 1955).

² Subs. by Ordinance 21 of 1960, s. 3 and 2nd Sch. (with effect from the 14th of October, 1955), for "the Provinces and the Capital of the Federation", which had been subs. by A.O., 1949, for British India.

³ Certain words omitted by the Federal Laws (Revision and Declaration) Ordinance, 1981 (27 of 1981), s. 3 and Sch., II.

⁴ The original words "exclusive of British India" have successively been amended by A.O., 1949, the Finance Act, 1956 (1 of 1956) and A. O., 1964, Art. 2 and Sch., to read as above.