



# THE RAILWAYS (LOCAL AUTHORITIES, TAXATION) ACT, 1941



## CONTENTS

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- 1 Short title and extent.
- 2 Definitions.
- 3 Liability of Railways to taxation by local authorities.
- 4 Modification of existing liability to taxation.
- 5 Saving.

# THE RAILWAYS (LOCAL AUTHORITIES' TAXATION) ACT, 1941.

<sup>1</sup>ACT NO. XXV OF 1941

[26th November, 1941]

**An Act to regulate the extent to which railway property shall be liable to taxation imposed by an authority within a Province.**

WHEREAS it is expedient to regulate the extent to which property vested in <sup>2</sup>[Government] for the purposes of the Central Government, being property of a railway, shall be liable to taxation imposed by an authority within a Province;

It is hereby enacted as follows:—

**1. Short title and extent.**— (1) This Act may be called the Railways (Local Authorities' Taxation) Act, 1941.

<sup>3</sup>[(2) It extends to the whole of Pakistan.]

**2. Definitions.** In this Act, —

- (a) “local authority” means a local authority as defined in the General Clauses Act, 1897 ([X of 1897](#)), and includes any authority legally entitled to or entrusted with the control or management of any fund for the maintenance of watchmen or for the conservancy, of a river;
- (b) “railway administration” has the meaning assigned to the expression in clause (6) of section 3 of the Railways Act, 1890 ([IX of 1890](#)).

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<sup>1</sup>For Statement of Objects and Reasons, see Gazette of India, 1941, Pt. V, p. 130; and for Report of Select Committee, see *ibid.*, p. 194. The Act has been applied to Balochistan, see Notification No. 20-F dated the 5th February, 1942, Gazette of India, 1942, Pt. I, p. 264. It has been extended to the Leased Areas of Balochistan by the Leased Areas (Laws) Order, 1950 (G. G. O. 3 of 1950).

<sup>2</sup>Subs. by A. O., 1961, Art. 2, for “His Majesty” (with effect from the 23rd March, 1956).

<sup>3</sup>Subs. by the Central Laws (Statute Reform) Ordinance, 1960 (21 of 1960), s. 3 and 2nd Sch. (with effect from the 14th October, 1955), for the original sub-section (2), as amended by A. O., 1949.