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THE WEST PAKISTAN MOTOR VEHICLES TAXATION ACT, 1958

[19th April, 1958]

WEST PAKISTAN ACT No. XXXII OF 1958

AN
ACT

to consolidate the law relating to imposition of tax on Motor Vehicles in West Pakistan.

Preamble. WHEREAS it is expedient to consolidate the law relating to imposition of tax on Motor Vehicles in West Pakistan in the manner hereinafter appearing;

It is hereby enacted as follows:—

1. Short title, extent commencement. (1) This Act may be called the West Pakistan Motor Vehicles Taxation Act, 1958.

1[(2) It extends to the whole of the Province of West Pakistan except the Tribal Areas.]

(3) It shall come into force at once.

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

(a) "Government" means the Government of West Pakistan;

(d) "Licensing officer" means an officer appointed by the Government to perform the duties and exercise the powers imposed or conferred upon a licensing officer under this Act;

(c) "motor vehicle" includes a vehicle, carriage or other means of conveyance propelled, or which may be propelled, on a road by electrical or mechanical power either entirely or partially;

(d) "prescribed" means prescribed by rules made under this Act;

(e) "tax" means the tax imposed under this Act;

/ "token" means a ticket to be displayed on a motor vehicle as an indication that

the tax leviable thereon has been duly paid or that no tax is payable;

(g) "Director" means the officer appointed by the Government as the head of the Taxation Department; and

(A) "Deputy Director" means an officer appointed by the Government as Deputy Director of the Taxation Department, and includes an officer appointed by the Government to perform the duties of Deputy Director under this Act.

'Subs. by West Pakistan Act No. XX of 1964, s. 6.

3. **Imposition of tax.** (1) A tax shall be leviable on every motor vehicle, in equal instalments for quarterly periods, commencing on the first day of [July], the first day of [October], the first day of [January] and the first day of [April], at the rate specified in the Schedule to this Act:

*[Provided that for reasons specified therein the Government may, by notification, in respect of any class of motor vehicles or motor vehicles plying in any specified area or along any specified route, prescribe a rate lower than the rate mentioned in the Schedule.]

Provided further that any broken period in such quarterly periods shall, for the purpose of levying the tax be considered as full period.

(2) The tax shall be paid upon a licence to be taken out and paid for under the provisions of this Act by the person who keeps the motor vehicle for use.

4. **Obligation of persons keeping motor vehicles to make declaration and to pay tax.** (1) Every person who keeps a motor vehicle for use shall fill up and sign a declaration in the prescribed form, stating the prescribed particulars, and shall deliver the declaration as filled up and signed by him to the licensing officer before the expiry of twenty-one days from the day of his commencing to keep the motor vehicle for use. Any such or similar declaration filled up, signed and delivered under any of the enactments mentioned in sub-section (1) of section 17 of this Act, shall be deemed to have been filled up, signed and delivered under this section.

1[(2) The tax to which he appears by such declaration to be liable shall be paid by the person keeping the motor vehicle, if for the first quarterly period, before the 31st day of July if for the second quarterly period, before the 31st day of October, if for the third quarterly period, before the 31st day of January and if for the fourth quarterly period, before the 30th day of April:]

Provided that if such person commences to keep the motor vehicle for use after the commencement of this Act he shall pay the first instalment due before the expiration of twenty-one days from the day of his commencing to keep the motor vehicle for use.

(3) Every person who owns any motor vehicle which is left for hire, shall, for the purposes of this Act, be the person who keeps the motor vehicle for use.

5. **Obligation to make additional declaration and to pay further tax.** Whenever any person, who has delivered a declaration under the preceding section becomes liable to an additional tax by reason of his keeping a greater number of motor vehicles for use than he has stated in the declaration, or by reason of any change in the character of any motor vehicle kept by him for use, he shall fill up and sign an additional declaration specifying with reference to such liability the particulars required by the preceding section. Such person shall deliver the additional declaration so filled up and signed and pay such additional tax as by the last mentioned declaration appears to be payable by him to the licensing officer before the expiration of twenty-one days from the day of his becoming so liable as aforesaid:

Provided that when payment is made of additional tax by reason of any change in the character of any motor vehicle, an allowance shall be made for the tax already paid.

'Subs. by West Pakistan Ordinance No. VI of 1961, ss. 2-3.

Subs. by West Pakistan Ordinance No. LVII of 1959, s. 2.

6. Service of special notice to make declaration and to pay tax. The licensing officer may direct a special notice to be served upon any person requiring such person to fill up, sign and deliver to the officer named in such notice, a form of declaration, to be left with such notice, stating whether such person is or is not liable to the payment of any tax and to pay the tax to which he appears by such declaration to be liable to the person named therein before the expiration of fourteen days from the date of the service of such special notice.

7. Grants of license Every licensing officer shall grant and deliver to every person who pays to him the first instalment of tax due, a licence in which shall be specified the particulars of the tax paid, with any other particulars that may be prescribed. The licence shall be dated on the day of granting the same and shall expire on the '[30th day of June] next following.

8. Penalty for omission to comply with the provisions of section 4. (1) If a person—
(a) fails to deliver a declaration in accordance with the provisions of this Act; or

(b) delivers a declaration wherein the particulars prescribed to be therein set forth are not fully and truly stated,

the licensing officer may, after making such enquiry as he deems fit and after hearing the person if he desires to be heard, impose on such person any tax or additional tax for such quarterly period or periods as the licensing officer may find that such person is liable to pay under the provisions of this Act, and may also impose a penalty which may extend to twice the amount of the tax to which he is found liable.

(2) The tax or additional tax imposed shall be payable before the expiry of fourteen days from the date of order of the licensing officer.

9. Penalty for keeping a motor vehicle without a license or failure to pay tax. Whoever—

(a) keeps a motor vehicle for use without having a proper licence; or

(d) neglects or refuses to pay any amount of tax to which he is liable within the period fixed for such payment,

shall be liable to pay, in addition to any arrear of tax that may be due from him, a penalty which may extend to an amount 7[equal to twice the amount of the tax] to which he is liable.

10. Recovery of a tax or additional tax imposed under section 8 or section 9. Any tax or additional tax or penalty imposed under the provisions of section 8 or section 9 may be recovered in the manner provided in section 11 for the recovery of an arrear of tax.

11. Recovery of arrear of tax. (1) If any tax payable under this Act is not paid within the fixed period, and the defaulter does not show cause to the satisfaction of the Deputy Director or any officer authorised by him in this behalf, for his failing to do so, such tax (including the cost of recovery thereof) may be recovered under a warrant in the prescribed form signed by the Deputy Director, by 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, who may obtain such assistance from other Government servants of the said Department as he may consider necessary for the execution thereof.

¹Subs. by West Pakistan Ordinance No. VI of 1961, s. 4.

Subs. by West Pakistan Ordinance No. XIX of 1966, s. 2.

(2) Notwithstanding anything in sub-section (1), any tax, additional tax or penalty under this Act remaining unpaid may be recovered as arrears of land revenue.

12. Appeals. (1) Any person aggrieved by an order relating to the assessment, imposition or recovery of tax or penalty may, within a period of thirty days from the date of such order, appeal from such order to the Deputy Director.

(2) The Director may either of his own accord or on receiving a petition from the aggrieved party, at any time revise an appellate order passed by the Deputy Director under sub-section (1) ![:]

[Provided that no order shall be made by the Director under this sub-section without giving the aggrieved party an opportunity of being heard.]

(3) Subject to the order, if any, passed on revision by the Director under sub-section (2) the order of the Deputy Director passed under sub-section (1) or that of the licensing officer, if not appealed against, shall be final and shall not be called in question in any proceedings whatsoever.

13. Exemptions and deductions. (1) The Government may by rule, or order, exempt a person or class of persons from liability to pay the whole or part of the tax in respect of any motor vehicle, or class of motor vehicles, and may, in like manner, exclude any motor vehicle, or class of motor vehicles, from the operation of this Act.

(2) Whoever becomes liable to pay a quarterly instalment of tax, but proves to the satisfaction of the licensing officer that he has not used or permitted the use of the motor vehicle throughout the quarterly period preceding shall be entitled to receive an order in writing from the licensing officer exempting him from liability to pay such first mentioned quarterly installment and the licensing officer shall make an endorsement to that effect upon the license.

(3) Whoever becomes liable to pay a quarterly instalment of tax in respect of a motor vehicle, but prove to the satisfaction of the licensing officer that he has paid a tax imposed by a municipality, or a cantonment authority, in respect of the same motor vehicle, and for the whole or part of the quarter for which the installment of tax is due, then the amount of the municipal tax paid for the said period shall be deducted from the quarterly instalment of tax and the licensing officer shall make an endorsement to that effect upon the licence.

*[(4) Nothing in this Act shall apply to a tractor or a trailer attached to a tractor used for the purpose of the agriculture.

Explanation— A tractor and a trailer used together for transporting agricultural produce of the owner shall, for the purpose of this section, be deemed to be used for the purpose agriculture.]

14. Bar to Jurisdiction of civil and criminal courts in matters of taxation. The liability of a person to pay the tax or penalty shall not be determined or questioned in any other manner or by any other authority than is provided in this Act, or in rules made thereunder, and no prosecution, suit or other proceeding shall lie against any Government officer for anything in good faith done, intended to be done, under this Act.

'Subs. and added by the West Pakistan Laws (Amendment) Ordinance, 1965 (W. P. Ord. No. XXXIV of 1965).

*Subs. by West Pakistan Ordinance No. LVII of 1959, s. 3.

15. Power of Government to make rules. (1) The Government may, after previous publication, make rules for the purpose of carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the Government may make rules on all or any of the following matters, namely:—

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to prescribe the form of any declaration, licence certificate or special notice and the particulars to be stated therein;

to prescribe the officers by whom any duties are to be performed and the area in which they shall exercise their authority;

to provide for the total or partial exemption for a limited period from liability to taxation, in respect of any motor vehicle brought into the territory to which this Act extends by persons making only a temporary stay there;

to regulate the method of assessing and recovering the tax;
to regulate the manner in which special notices may be served;
to regulate the extent to which licences may be transferred;

to regulate the manner in which exemptions or refunds may be claimed and granted;

to regulate the manner in which appeals may be instituted and heard;

to require that no motor vehicle shall be used in the Province unless a token is displayed thereon indicating that the tax has been duly paid or that the owner of the vehicle is entitled to exemption;

to prescribe the form of tokens and the manner in which they shall be displayed;
to provide for the issue of token and its duplicate; and

to prescribe the limit of density of traffic and limit of income for the purposes of sub-section (1) of section 3.

16. Punishment. (1) In making any rule under the preceding section, the Government may direct that any person contravening the rule shall be punished with fine which may extend to twenty

rupees and in the event of any subsequent conviction for the same offence, with a fine which may extend to one hundred rupees.

(2) No court inferior to that of a Magistrate of the Second Class shall try any offence punishable under this Act.

17. Repeal. (1) The following enactments are hereby repealed:—

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the Punjab Motor Vehicles Taxation Act, 1924 (Punjab IV of 1924);

the North-West Frontier Province Motor Vehicles Taxation Act, 1936
(N.W.F.P. I of 1937);

the Sind Motor Vehicles Tax Act, 1939 (Sind XV of 1939);

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(4)

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1A

the Punjab Motor Vehicles Taxation Act, 1924 (Punjab IV of 1924), as applicable to the area which, before the establishment of the Province of West Pakistan, formed part of the State of Bahawalpur; [*]

the Sind Motor Vehicles Tax Act, 1939 (Sind XV of 1939), as applicable to the area which, before the establishment of the Province of West Pakistan, formed part of the State of Khairpur [; and]

the Sind Motor Vehicles Tax Act, 1939, as applicable to Karachi]

(2) Notwithstanding the repeal of enactments mentioned in sub-section (1) (hereinafter called

the said Acts)—

(a)

(6)

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the validity of anything done under the said Acts shall not be affected;

all appointments made, notifications and notices issued and legal proceedings instituted under any of the said Acts shall, so far as they are not inconsistent with the provisions of this Act and the rules made thereunder, continue in force and be deemed to have been made, issued and instituted under this Act; and

any exemption from liability to taxation granted under any of the said Acts shall continue in force and be deemed to have been granted under this Act.

'Omitted, replaced and added by West Pakistan Act No. XX of 1964, s.3.

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THE SCHEDEULE

(vide SECTION 3)

Description of motor vehicles Annual rate

of tax

Rs.

1. Cycles (including motor scooters and Cycles with attachment for propelling the same by mechanical power) not exceeding 8 cwts. in unladen weight—

(a) Bicycles not exceeding 200 lbs. in unladen weight 20

(b) Bicycles exceeding 200 lbs. in unladen weight 40

(c) Bicycles if used for drawing a trailer or sidecar, in addition 10

(d) Tricycles 40

2. Vehicles not exceeding 5 cwts. in unladen weight, adapted and used for invalids 5

3. Vehicles used solely for the transport of goods ' [* * *] in the course of trade and industry (including tricycles weighing more than 8 cwts. in unladen weight)—

(a) Electrically propelled but not exceeding 25 cwts. in unladen weight 35

(b) Vehicles other than such electrically propelled vehicles as aforesaid, not exceeding 12 cwts. in unladen weight 25

(c) All vehicles with maximum laden capacity up to 5,000 lbs. (including delivery vans) 100

(d) Vehicles with maximum laden capacity exceeding 5,000 lbs. but not exceeding 8,960 lbs. 200

(e) Vehicles with maximum laden capacity exceeding 8,960 lbs. but not exceeding 13,440 lbs. 320

(f) Vehicles with maximum laden capacity exceeding 13,440 lbs. not exceeding 17,920 lbs. 600

(g) Vehicles with maximum laden capacity exceeding 17,920 lbs. 900

(A) Extra charges for trailer 100

'Omitted by West Pakistan Ordinance No. LVII of 1959, s. 4.

Rs.

5. Vehicles plying for hire and ordinarily used for the transport of passengers (Taxis and Buses) exclusively within the limits of a Corporation, a Municipality or a Cantonment—

(a) Tram Cars . . . 15

(b) Other vehicles seating not more than 4 persons . 160

(c) Other vehicles seating more than 4 but not more than six persons . 200

(d) Other vehicles seating more than 6 persons . 45

per seat

6. Vehicles plying for hire and ordinarily used for the transport of passengers

(Taxis and Buses) not exclusively within the limits of a Corporation, a Municipality or Cantonment—

(a) Tram Cars = . . 15

(b) Other vehicles seating not more than 4 persons . 160

(c) Other vehicles seating more than 4 but not more than 6 persons 200

(d) Other vehicles seating more than 6 persons . 80

Note— Under Articles 5 and 6 the number of persons mentioned does not per seat

include the driver and, as the case may be, the cleaner, the conductor or the attendant

of the vehicle.

7. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule— Rs.

(a) _ seating not more than one person . 60

(b) seating not more than three persons P. 90

(c) _ seating not more than four persons . 120

(d) _ seating more than four persons, for every additional person that can be seated . 30

Note— Station wagons used for private purposes shall be taxed under Article