

THE [KHYBER PAKHTUNKHWA]  
FINANCE ACT, 2008.  
[KHYBER PAKHTUNKHWA] ACT NO. I OF 2008)

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\*Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

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THE [KHYBER PAKHTUNKHWA] FINANCE ACT, 2008.

?[KHYBER PAKHTUNKHWA] ACT NO. I OF 2008)

(First published after having received the assent of the Governor of the 3[Khyber Pakhtunkhwa] in the Gazette of '[Khyber Pakhtunkhwa] (Extraordinary),dated the 3" July, 2008).

AN

ACT

to continue, revise and exempt certain taxes, fines and fees

and to enhance certain penalties.

Preamble.--- WHEREAS it is expedient to continue, revise and exempt certain taxes, fines and fees and to enhance certain penalties;

It is hereby enacted as follows:

1. Short title, extent\_and commencement.---(1) This Act may be called the \*[Khyber Pakhtunkhwa] Finance Act, 2008.

(2) It extends to whole of the ° [Province of the Khyber Pakhtunkhwa].  
GB) It shall come into force on the first day of July, 2008.

2. Amendment of West Pakistan Act No V of 1958.---In the West Pakistan Urban Immovable Property Tax Act, 1958 (W.P. Act V of 1958),-

(i) in section 3, in sub section (2), -

(a) the comma occurring after the word "buildings" at the end of clause (b) shall be replaced by a colon, and the words and colon "to be calculated in accordance with the factors and formula given in the respective Schedules:" appearing thereafter, shall be deleted;

(b) \_ the existing proviso may be deleted.

(ii) in section 4, in sub-section (1), after clause (c), the following new clause shall be added, namely:

'Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

\*Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

\*Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

'Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

\*Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

°Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

"(cc) residential buildings owned and occupied by widows; provided that if a widow owns more than one residential building in the same rating area, she shall be exempted from payment of the tax in respect of only one building which is self occupied by her."; and

(iii) for the existing Schedule-I, the Schedule specified in Appendix I to this Act shall be substituted.

3. Amendment of W.P. Ord. XIX of 1965.---(1) In the Provincial Motor Vehicles Ordinance, 1965 (W.P. Ord. XIX of 1965),-

(i) in section 116-A, for sub-section (6), the following shall be substituted, namely:

"(6) Sixty five per cent of the fines recovered from the offenders under sub-section (1) may, in the following ratio, be distributed amongst the traffic police personnel in the manner prescribed by Government:

(a) 35% shall be distributed, as incentive, amongst concerned gazetted officers, ticketing officers and beat staff of traffic police in the ratio of 1: 12: 22 respectively;

(b) 5% shall be allocated for cash award to outstanding police personnel; and

(c) 25% shall be allocated for traffic training and education and purchase of machinery and equipment to facilitate traffic."; and

(ii) for the Twelfth Schedule, the Schedule specified in Appendix II to this Act shall be substituted.

4. Enhancement of fees relating to motor vehicles.---Notwithstanding anything to the contrary contained in the Provincial Motor Vehicles Ordinance, 1965

(W.P. Ord. No. XIX of 1965), or the West Pakistan Motor Vehicle Rules, 1969, the fees payable under the said rules mentioned in column 2 of the Schedule to this Act shall be paid at the rates specified in column 3 thereof.

APPENDIX I

[See section 2 (iii)]

"SCHEDULE-I

[See section 3 (2)]

S. No. Category Rate of tax at Rate of tax in Rate of tax at Rate of tax at  
Provincial and suburban areas District District  
Defunct (other than areas | Headquarters for Headquarters  
Divisional covered by old city and (other than areas  
Headquarters for | column 3) of the | extended area not covered by  
old cities and new Provincial and covered by column 5) of the  
extended area Defunct Divisional column No.4 District  
Headquarters Headquarters

i 2 3 4 5 6

1. Exceeding 5 Marlas but Rs. 1500 Per Rs. 750 Per Annum Rs. 750 Per Rs. 500 Per  
not exceeding 10 Annum. Annum Annum  
Marlas.
2. Exceeding 10 Marlas Rs. 2000 Per Rs. 1000 Per Rs. 1000 Per Rs. 500 Per  
but not exceeding 15 Annum. Annum. Annum Annum  
Marlas.
3. Exceeding 15 Marlas Rs.3000 Per Rs. 1500 Per Rs. 1500 Per Rs. 750 Per  
but not exceeding 20 Annum. Annum. Annum Annum  
Marlas.
4. Exceeding 20 Marlas Rs. 7000 Per Rs.3500 Per Rs.2500 Per Rs. 1750 Per  
but not exceeding 40 Annum. Annum Annum Annum  
Marlas.
5. Exceeding 40 Marlas Rs. 10000 Per} Rs.6000 Per Rs. 5000 Per} Rs. 3500 Per  
Annum. Annum Annum Annum

## APPENDIX II

[See section 3 (ii)]

## "THE TWELFTH SCHEDULE

## PART-I

## MOVING VIOLATIONS

## S.No. NATURE OF VIOLATION PENALTY

1 2 3

1 Exceeding prescribed speed limit. 200.00

2 Carrying passengers in a public service exceeding 200.00

permissible limit.

3 Violation of traffic signals (manuals/ electrical). 200.00

4 Over loading by public transport vehicles (goods carriers). 200.00

5. Over taking where prohibited. 200.00

6 Failure to yield the right of way to other vehicles. 100.00

7 Obstructing movement of emergency vehicles. 100.00

8. Loading in excess of the restriction of dimension of goods. 200.00

9. Driving at night without proper lights. 100.00

10. Driving on the wrong side of the road. 200.00

11. Disobeying traffic signals. 400.00

12. Improper crossing of railway track. 100.00

13. Following too closely or cutting too sharply. 200.00

14. Driving with tinted/covered glasses obstructing visibility 200.00

from within the vehicle.

15. Jumping traffic queen. 100.00

16. Failing to dip head lights for other traffic. 100.00

17. Driving wrong way in one way street. 200.00

18. Using turn indicator for any purpose other than those 200.00

prescribed.

19. Plying where prohibited. 200.00

20. Improper loading of goods/improper loaded goods. 200.00

21. Failing to observe lighting hours. 100.00

22. Obstructing traffic. 200.00

23. Failure to observe low sign. 100.00

24. Riding motorcycle without safety helmet. 100.00

25. Failure to stop for a school bus. 100.00

26. Turning where prohibited. 100.00

27. Failure to protect learner drivers. 100.00

28. Failure to yield right of way to pedestrians. 100.00

29. Reckless and negligent driving. 400.00

30. Driving without driving license. 600.00

31. Driving an unregistered vehicle. 200.00

32. Driving of Motor Vehicle without insurance coverage. 100.00

33. Driving a transport vehicle without or with a defective 100.00

speed miter.

34. Opening door dangerously. 200.00

35. Improper turning (turn from wrong lane). 100.00

36. Improper lane usage. 100.00

37. Blowing horn in silence zone. 100.00

38. Improper U-turn. 100.00

39. Refusal to produce license. 200.00

- 40. Failing to stop when required by Traffic Police. 200.00
- 41. Driving without fitness certificate. 200.00
- 42. Driving a vehicle exceeding prescribed weight limit. 200.00
- 43. Using vehicle in unsafe condition. 200.00
- 44. Using pressing/musical horns. 200.00
- 45. Driving vehicle in violation of law/rules not otherwise provided. 200.00
- 46. Smoke emitting vehicle. 400.00
- 47. Juvenile driving. 300.00
- 48. Repeating the same violating 600.00
- 49. Abetment of the above violations. 200.00
- 50. Driving Motor Vehicle without route permit, if any. 5000.00
- 51. Repeating the violation at serial No.50 above. 10,000.00

**PART-II**

**PARKING VIOLATIONS**

**S.No. | NATURE OF VIOLATION PENALTY**

**1 2 3**

1. Parking more than 0.5 meter from the kerb. 100.00
2. Parking on a sidewalk. 100.00
3. Parking less than 0.5 meter from another car. 100.00
4. Parking on a zebra crossing. 100.00
5. Parking less than 3 meters from fire hydrant. 100.00
6. Parking less than 10 meters from fire stop sign. 100.00
7. Parking less than 10 meters from intersection. 100.00
8. Parking in a "No Parking" zone. 200.00
9. Parking in front of an entrance to premises. 100.00
10. Parking on bus stop. 200.00
11. Parking on bridge. 200.00
12. Offences relating to parking meters exceeding time limit by 100.00 each half an hour.

SCHEDULE

[See Section 4]

S. No.

Description of fee and the relevant rule of  
the West Pakistan Motor Vehicle Rules,  
1969.

Rates

2

Fee under sub- rule (a) of Rules 35:-

(a) for grant of a certificate of fitness:-  
(i) in respect of heavy vehicle;  
(ii) in respect of other vehicle; and  
(b) for renewal of Certificate of fitness-  
(i) where the vehicle, in respect  
of which the certificate is  
required, is produced for  
inspection within fifteen days

of expiry of the certificate-

qd) for heavy transport  
vehicle;

(2) for other vehicles; and  
(ii) where the vehicle is not

produced for inspection within

the aforesaid period of fifteen

days-

qd) for heavy transport

vehicle;

(2) for other vehicle.

Rs.200/-

Rs.100/-

Rs.100/-

Rs. 50/-

Rs.200/- plus a penalty @  
Rs.50/ per month or part of

a month.

Rs. 100/- plus a penalty @

Rs. 10/- per month or part  
of a month.

Fee for a duplicate certificate of fitness of a  
vehicle, other than a transport vehicle, under  
rule 37:-

(i) when the original certificate is lost or  
destroyed;

(ii) when the original certificate is

defaced or torn.

Rs. 100/-

Rs. 50/-

Fee for a duplicate certificate of fitness of  
transport vehicle under rule 38-

(i) when the original certificate is lost or

Rs.200/-

certificate of fitness of a transport vehicle, under  
Rule 39.

destroyed;

(ii) when the original certificate is defaced | Rs. 60/-  
or torn.

4. Fee for duplicate certificate of a defaced or torn | Rs. 60/-