

THE '[KHYBER PAKHTUNKHWA] FINANCE ORDINANCE, 2000.

°\*IKHYBER PAKHTUNKHWA| ORDINANCE NO. II OF 2000.

## CONTENTS

### PREAMBLE

### SECTIONS

1. Short title and commencement.
2. Amendment of Act II of 1899.
3. Amendment of W.P. Act V of 1958.
4. Amendment of Schedule of the W.P. Act No. XXXII of 1958.
5. Deletion of section 12 of W.P. Act No. I of 1965.
6. Deletion of section 5 of {Khyber Pakhtunkhwa} Act No. I of 1995.
7. Deletion of section 10 of “[Khyber Pakhtunkhwa] Act No. I of 1996.

‘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

THE \*[KHYBER PAKHTUNKHWA] FINANCE ORDINANCE, 2000.  
°IKHYBER PAKHTUNKHWA]] ORDINANCE NO.II OF 2000.

[27 June, 2000]

AN

ORDINANCE

to abolish and modify certain taxes, fees and duties  
in the [Khyber Pakhtunkhwaj].

WHEREAS it is expedient to abolish and modify certain taxes, fees and duties in the  
!Khyber Pakhtunkhwa];

AND WHEREAS, the Provincial Assembly stands suspended in pursuance of the  
Proclamation of the fourteenth day of October, 1999, and the Provisional Constitution Order No. 1  
of 1999;

AND WHEREAS the Governor of the \*[Khyber Pakhtunkhwa] is satisfied that the  
circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in pursuance of the aforesaid Proclamation and the Provisional  
constitution Order No. 1 of 1999, read with Provisional Constitution (Amendment) Order No. 9 of  
1999, instructions of the Chief Executive and in exercise of all powers enabling him in that behalf,  
the Governor of the Khyber Pakhtunkhwa] is pleased to make and promulgate the  
following Ordinance:

1. Short title, extent and commencement.---(1) | This Ordinance may be called the  
"Khyber Pakhtunkhwa] Finance Ordinance, 2000.

(2) It shall extend to the whole of the )Province of the Khyber Pakhtunkhwa].

(3) It shall come into force with effect from the 1“ day of July, 2000.

2. Amendment of Act II of 1899.---In the Stamp Act, 1899 (Act II of 1899), in Schedule I,  
Article 11A shall be deleted.

3. Amendment of W.P. Act V of 1958.---In the West Pakistan Urban Immovable Property  
Tax Act, 1958 (W.P. Act V of 1958), in the Schedule,-

‘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

"Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

"Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

(i) for Part II the following shall be substituted, namely:

“PART - II

COMMERCIAL BUILDINGS AT

PROVINCIAL HEADQUARTER

S.No | Category of Rate of tax per square feet of covered  
locality where area.

the property is

situated.

Ground Ist Floor & | Upper

Floor Basement Stories.

1. 2. 3. 4. 5.

1 A Rs. 10.00 Rs. 7.00 Rs. 5.00

2 B Rs. 7.00 Rs. 5.00 Rs. 3.00

3. Cc Rs. 5.00 Rs. 3.00 Rs. 2.00

4. D Rs. 3.00 Rs. 2.00 Rs. 1.00

Note:- For the purpose of column 2, the categories ‘A’, ‘B’, ‘C’ and ‘D’ shall be such as  
respectively notified by Government in the Official Gazettee.”;

after Part II, as so substituted, the following new part shall be inserted,  
namely;

(ii)

“PART - ITA

COMMERCIAL BUILDINGS LOCATED AT THE PLACES OTHER THAN THE

PROVINCIAL HEADQUARTER

S.No Category. Rate of tax per | Rate of tax per

square feet of square feet of

covered areas at | covered areas in

Divisional the Districts other

Headquarters. than the District

of Provincial and

Divisional

Headquarters.

1. 2. 3 4.

1. Ground/First Rs. 4.00 Rs. 2.00

Floor.

2. Basement/Upper Rs. 2.00 Rs. 1.00”; and

Stories.

(ili) for Part V the following shall be substituted, namely:

“PART -V  
INDUSTRIAL BUILDINGS

Industrial buildings within the limits of rating areas shall, for the purposes of this tax, be assessed at the rate of Rs. 2.50 per square feet of the covered areas of such buildings.”.

4. Amendment of Schedule of the W.P. Act No. XXXII of 1958.---In the West Pakistan Motor Vehicles Taxation Act, 1958 (W.P. Act No. XXXII of 1958), the existing Schedule shall be substituted by the Schedule specified in Schedule I& II annexed hereto.

5. Deletion of section 12 of W.P. Act No. I of 1965.---In the West Pakistan Finance Act, 1965 (W.P. Act I of 1965), section 12 shall be deleted.

6. Deletion of section 5 of '[Khyber Pakhtunkhwa] Act No. I of 1995.---In the Khyber Pakhtunkhwa Finance Act, 1965 (\*[Khyber Pakhtunkhwa] Act I of 1995), section 5 shall be deleted.

7. Deletion of section 10 of '[Khyber Pakhtunkhwa] Act No. I of 1996.---In the "Khyber Pakhtunkhwa Finance Act, 1965 (\*[Khyber Pakhtunkhwa] Act I of 1996), section 10 shall be deleted.

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

"SCHEDULE -I  
(See section 4)

## ANNEXURE

S.No Category of Motor Vehicles. Rate of fee.

1. 2. 3.

1. Motor Cycles/Scooters. One per cent  
of the value of  
vehicle.

2. Motor Cars, Jeeps, etc., upto 1300 cc engine power. One per cent

Motor Cars, Jeeps etc., from 1300 cc to 2500 cc,  
engine power.

Motor Cars, Jeeps etc., of above 2500 cc engine  
power.

Trucks/Buses/Pick ups.

Tractors.

of the value of  
vehicle.

Two per cent  
of the value of  
vehicle.

Four per cent  
of the value of  
vehicle.

One per cent  
of the value of  
vehicle.

Rs. 1000.00

“SCHEDULE -II  
(See section 4)

S.No Description of motor vehicles. Annual  
rate of tax.

1. 2. 3.

1. Motor cycle/Scooter. Rs. 1000.00

for life time.

2. Trucks/Trailors/Delivery Vans used for the transport  
or haulage of goods or materials:-

(a) vehicles not exceeding 1250 K.G in unladen Rs. 500.00

weight;

(b) vehicles with maximum laden capacity upto Rs. 800.00  
2030 KG;

(c) vehicles with maximum laden capacity Rs. 820.00  
exceeding 2030 KG but not exceeding 4060  
KG;

(d) vehicles with maximum laden capacity Rs. 1200.00  
exceeding 4060 KG but not exceeding  
6090 KG;

(e) vehicles with maximum laden capacity Rs. 2000.00  
exceeding 6090 KG but not exceeding  
8120 KG;

(f) vehicles with maximum laden capacity Rs. 4000.00  
exceeding 8120 KG but not exceeding  
12000 KG;

(g) vehicles with long trailers or other vehicles Rs. 6000.00  
with maximum laden capacity exceeding  
12000 KG but not exceeding 16000 KG; and

(h) vehicles with long trailers or other vehicles Rs. 8000.00  
with maximum laden capacity exceeding  
16000 KG.

3. Vehicles plying for hire and ordinarily used for the

transport of passengers:

(a)

(b)

@)

Gi)

(iii)

(©)

@)

mechanically propelled tricycle/rickshaw with seating capacity of not more than three persons;

other vehicles with seating capacity of --  
Not more than 4 persons;  
more than 4, but not more than 6 persons; and

more than 6 persons, plying on A routes;

motor vehicles with seating capacity of more than 6 but not more than 20 persons, plying exclusively within the limits of Corporation/Municipality or Cantonment;

motor vehicles with seating capacity of more than 6 but not more than 20 persons plying exclusively within the limits of Corporation, Municipality or Cantonment or partly within and partly outside such limits with sixty per cent of the total length of the route falling within the limits of a Corporation, Municipality or Cantonment.

Motor vehicles (Private Motor Cars/ Jeeps, etc.) other than those mentioned above and having---

(a)

(b)

seating capacity of not more than 3 persons;

seating capacity of more than 3 but not more than 6 persons-

(i) with engine power not exceeding 1000 ce;

(ii) | with engine power exceeding

1000 cc but not exceeding 1300 cc;

(iii) | with engine power exceeding 1300 cc  
but not exceeding 1500 cc;

Rs. 400.00

Rs. 520.00

Rs. 652.00

Rs. 180.00

per seat.

Rs. 160.00

per seat.

Rs. 100.00

per seat.

Rs. 500.00

Rs. 500.00

Rs. 1000.00

Rs. 1800.00



(iv) a) with engine power exceeding 1500

cc but not exceeding 2500 cc; Rs. 2500.00

b) Luxury Vehicles

(v) with engine power exceeding Rs. 5000.00

2500 cc; and

(c) seating capacity of more than 6 persons. Rs. 800.00  
per seat.

5. All Tractors with or without trailers. Rs. 600.00

Peshawar, (LT. GEN. (RTD) MUHAMMAD SHAFIQ KHAN)  
dated the Governor of the Khyber Pakhtunkhwa]

26<sup>th</sup> June, 2000.

Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011