

THE [KHYBER PAKHTUNKWA] FINANCE ORDINANCE, 2000.

**[KHYBER PAKHTUNKWA] 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

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

[27 June, 2000]

AN
ORDINANCE
to abolish and modify certain taxes, fees and duties
in the [Khyber Pakhtunkhwa].

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 1st 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,-

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(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 1st 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.

(iii) 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.

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"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 cc;

(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]

26th June, 2000.

Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011