

THE '[KHYBER PAKHTUNKHWA] FINANCE ACT, 1985.

2 IKHYBER PAKHTUNKHWA| ACT NO. I OF 1985.

[First published after having received the assent to the Governor of the * [Khyber Pakhtunkhwa] in the Gazette of *[Khyber Pakhtunkhwa] {Extraordinary), dated the 17th June, 1985].

17th June, 1985.

AN

ORDINANCE

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to continue, levy and abolish certain taxes and cesses in the °[Khyber
Pakhtunkhwaj].

WHEREAS it is expedient to continue, levy and abolish certain
taxes and cesses in the '[Khyber Pakhtunkhwal;

It is hereby enacted as follows:—

1. (1) This Act may be called the '[Khyber Pakhtunkhwa] Finance
Act, 1985.

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

(3) It shall come into force with effect from the first day of July,
1985.

2. The Gift Tax Act, 1963 (XIV of 1963), is hereby repealed.

3. In the West Pakistan Finance Act, 1965 (West Pakistan Act I of
1965) in section 12,-

(a) for sub-section (1), the following sub-section shall be
substituted, namely:—

"(1) With effect from 1st July, 1985, there shall be levied and collected
every year a tax on all hotels, payable by the owner or management
thereof, at the following rates:

- 1 Subs vide the Khyber Pakhtunkhwa Act No. IV of 2011.
- 2 Subs vide the Khyber Pakhtunkhwa Act No. IV of 2011.
- 3 Subs vide the Khyber Pakhtunkhwa Act No. IV of 2011.
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Preamble.

Short title, extent
and
commencement.

Repeal of Act
XIV of 1963.

Amendment of
section 12 of
West Pakistan
Act I of 1965.

(i) Where daily charges per lodging Rs. 2.00 per in a hotel exceed Rs. 24/- but do lodging unit per not exceed Rs. 49/- day.

(ii) Where such daily charges in a Rs. 5.00 per hotel exceed Rs. 49/- but do not lodging unit per exceed Rs. 99/- day.

(iii) Where such daily charges in a Rs. 10.00 _ per hotel exceed Rs. 99/- but do not lodging unit per exceed Rs. 199/- day.

(iv) Where such daily charges in a Rs. 15.00 per hotel exceed Rs. 199/- but do not lodging, unit per exceed Rs. 299/- day

(v) Where such daily charges in a Rs. 30.00 per hotel exceed Rs. 299/- lodging unit per

day."

(b) in sub-section (2),—

(i) in clause (a), for the words "its class of hotels", the word "it" shall be substituted ; and

(ii) in clause (b), for the figure "7.00", the figure "24.00" shall be substituted;

(c) in sub-section (3), between the words "on the basis of" and the words "the total number", the words "fifty per cent of" shall be inserted;

(d) sub-section (5) shall be omitted; and

(e) in sub-section (6), for the commas appearing after the word "tax", the word "and" shall be substituted and the words "and

the classification of hotels" shall be deleted.

4. In the '[Khyber Pakhtunkhwa] Finance Act, 1975 (*[Khyber Pakhtunkhwa] Act II of 1975), section 8 shall be deleted.

1 Subs vide the Khyber Pakhtunkhwa Act No. IV of 2011.

2 Subs vide the Khyber Pakhtunkhwa Act No. IV of 2011.

3 Subs vide the Khyber Pakhtunkhwa Act No. IV of 2011.

Deletion of
section 8 of
>[Khyber
Pakhtunkhwa]
Act II of 1975.