

THE '[KHYBER PAKHTUNKHWA]] FINANCE ACT, 1977.

?[KHYBER PAKHTUNKHWA] ACT NO. X OF 1977.

[28th June, 1977.]

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THE '[KHYBER PAKHTUNKHWA] FINANCE ACT, 1977.

?[KHYBER PAKHTUNKHWA] ACT NO. X OF 1977.

(28th June, 1977.)

(First published after having received the assent of the Governor of the
3 [Khyber Pakhtunkhwajin the Gazette of "(Khyber Pakhtunkhwaj] (Extra-ordinary), dated the 28th June, 1977).

AN

ACT

to continue and levy certain taxes, cesses and surcharges in the *[Khyber Pakhtunkhwa]

WHEREAS it is expedient to continue and levy certain taxes, cesses Preamble.
and surcharges in the °[Khyber Pakhtunkhwa]in the manner hereinafter

appearing,

It is hereby enacted as follows:—

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

1977. extent and
commence-
ment.

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

(3) It shall come into force on and from the 1st day of July 1977.

2. In this Act, unless the context otherwise requires, "Government" Definitions.
means the Government of the °[Khyber Pakhtunkhwa.]

1 Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

2 Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

3Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

4Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

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3. (1) 'For each financial year, there shall be levied and collected a tax Cinema tax. on cinema payable by the proprietor thereof at the following rates:

(i) in the case of a cinemaRs. 4000.00 per annum.

classed asa firstclass

cinema;

(ii) in the case of a cinema....._ Rs. 2000.00 per annum.

classedasa second class

cinema; and

(iii)in the case of acinema_..... Rs. 500.00 per annum.

classedasa third class

cinema:

Provided that the tax, at the discretion of the proprietor of a

cinema, may be deposited for three years at a time, in advance, in which case the rate of tax for each three years shall be Rs. 10,000.00 Rs. 5,000.00 and 1,000.00 respectively.]

(2) If the person responsible for the payment of the tax under sub-

section (1)

fails to pay the tax within the period prescribed under the rules

for its payment, he shall be liable to pay, in addition to the amount of such tax, a penalty not exceeding the amount of the tax payable.

(i) motor vehicles used for transport..... twenty-five rupees or carriage of goods and materials;

(ii) motor vehicles plying for hire and..... fifty rupees.

licensed to carry more than eight

persons.

a re]

5. 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 Vehicles Rules, 1969, the fees payable under the rules

mentioned

in column 2 of the First Schedule to this Act, shall, for each

financial years, be paid at the rates specified in column 3 thereof.

ISubstituted vide Khyber Pakhtunkhwa Act No. 1 of 1998.

2Omitted vide Khyber Pakhtunkhwa Ord No. IX of 1980.

Enhancement
of fees
relating to
motor
vehicles.

(ee]

ee]

8. With effect from 1st day of July, 1977, in the West Pakistan Urban Amendment Immovable Property Tax Act, 1958 (W. P. Act No. V of 1958), in section 4, in clause (c). — 1958.

(a) in sub-clause (i), for the words “two hundred and sixteen rupees”, the words “six hundred rupees” shall be substituted, and

(b) in sub-clause (ii), for the words “eight hundred and ten rupees”, the words “one thousand and two hundred rupees” shall be substituted.

9. With effect from 1st day of July, 1977, in the West Pakistan Amendment Finance Act, 1964 (W.P. Act No. XXXIV of 1964). of W.P Act No. XXXIV of 1964.

(a) in section 13, in sub-section (1), for the words “units of”, the words and commas “charges for, or, as the case may be, the units of,” shall be substituted;

(b) in the Fifth Schedule in Article 1, for clauses (a), (b) and (c), the following shall be substituted, namely:—

(a) Residential..... 8 per cent ad valorem on the charges or office for energy consumed. purposes.

(b) Commercial..... 5 per cent ad valorem on the charges purposes. for energy consumed.

(c) An industrial..... 5 per cent ad valorem on the charges undertaking. energy consumed.

1Omitted vide Khyber Pakhtunkhwa Ord No. VI of 1981.

2Omitted vide Khyber Pakhtunkhwa Ord No. XIV of 1977.

(d) Tubewells,..... one paisa for every two units of irrigation and energy consumed. agricultural machinery.

10. Where any tax, fee, cess or surcharge imposed by this Act, is by way of an addition to, or a surcharge on any existing tax imposed by or under any enactment in force, the procedure provided in such enactment and the rules framed thereunder for the assessment, collection and recovery of such tax, shall, so far as applicable, apply to the assessment, collection and recovery of the additional tax, fee, cess or surcharge.

11. No suit shall lie in any Civil Court to set aside or modify any assessment, levy or collection of a tax, fee, duty, cess or surcharge made under this Act, and the rules thereunder, or any penalty imposed under sub-section (2) of section 3.

12. (1) Government may make rules for carrying into effect the purposes of this Act, and such rules may, among other matters, prescribe the procedure for the assessment, collection and payment of any tax, fee, surcharge or cess levied, or imposition of any penalty under this Act, in so far as such procedure is not provided in this Act.

(2) Any rules made or deemed to have been made under the corresponding provisions of the '[Khyber Pakhtunkhwa] Finance Act, 1976 [Khyber Pakhtunkhwa] Act No. VII of 1976), shall, so far as may be, continued and be deemed to have been made under this Act.

ISubstituted vide Khyber Pakhtunkhwa Act No. IV of 2011.
Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

Application
of existing
laws.

Bar of suit in
Civil Court.

Power to
make rules.

FIRST SCHEDULE

(See Section 5.)

Serial No. Description of Fees and the relevant rule of the Rate of Fee
West Pakistan Motor Vehicles Rules, 1969.

1 2 3

Rs.

1. Fee for the test of competence to drive, under sub-rule (3) of rule 10 8.

2. Fee for a duplicate licence, under sub-rule (6) of rule 13, sub-rule 10 (4) of rule 14 and sub-rule (4) of Rule 15.

3. Fee for learner's driving licence, under sub-rule (2) of the rule 19. 10

4. Fee for the issue of driving licence, under clause (1) of rule 26. 20

5. Fee for renewal of driving licence, under clause (ii) of rule 26—

(a) Where the application for renewal is made within thirty days 10

from the date of the expiry of the licence;

(b) Where the application for renewal is made after thirty days 20
of the date of the expiry of the licence.

6. Fee for a duplicate certificate on loss or destruction of certificate 10
of registration and certificate of fitness of a vehicle, other than a
transport vehicle, under rule 37.

7. Fee for a duplicate certificate on loss or destruction of certificate 15
of registration and certificate of fitness of a transport vehicle,
under rule 38.

Rs.

Fee for duplicate certificate of a defaced or torn certificate of 15 registration and certificate of fitness of a transport vehicle, under

tule 39.

9. Registration fee under rule 42—

(a) inrespect of a motor cycle and an invalid carriage or a 10

trailer not having more than two wheels and not weighing more than one ton unladen;

(b) inrespect of heavy transport vehicle; 60

(c) inrespect of any other vehicle; 30

(d) inrespect of temporary registration of any vehicle. 10

10. Fee for transfer of ownership of a motor vehicle under rule 47. Same as in Serial 9 for

registration.