

THE '[KHYBER PAKHTUNKHWA] FINANCE ORDINANCE, 1978.

*TIKHYBER PAKHTUNKHWAJORDINANCE OF XII 1978.

[29th June, 1978.]

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[29th June, 1978.]

AN

ORDINANCE

to Continue and levy certain taxes, cesses and surcharges in the ? [Khyber Pakhtunkhwa].

WHEREAS it is expedient to continue and levy certain taxes, cesses and Preamble.

surcharges in the "[Khyber Pakhtunkhwa] in the manner hereinafter appearing;

AND WHEREAS the Governor of the *[Khyber Pakhtunkhwa]is

satisfied that circumstances exist which render it necessary to take immediate

action;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day

of July 1977, read with the Laws (Continuance in Force) Order, 1977, (C. M. L.

A. Order No. | of 1977), 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. (1) This Ordinance may be called the "[Khyber Pakhtunkhwa]Finance Ordinance, 1978.

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

(3) It shall come into force on and from the first day of July, 1978.

ISubstituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

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Short title,
extent and
commencement.

2. In this Ordinance, unless the context otherwise requires, "Government" means the Government of the '[Khyber Pakhtunkhwa].

4. In the West Pakistan Motor Vehicles Taxation Act, 1958 (W. P. Act No. XXXII of 1958),—

(a) after section 5, the following new section shall be inserted namely:

"5-A. Rebate.—If a person liable to pay any tax under this Act, pays, in the first month of the year for which the tax is due, such tax in lump sum for the whole year, he shall be entitled to have a rebate at the rate of ten per cent of the tax to which he is liable.",

(b) in section 8, in sub-section (1), after the word "liable" appearing at the end, the following shall be added, namely:

"in the case of first default and three-times the amount of the tax to which he is found liable in the case of any subsequent, defaults";

(c) in section 9, for the words "an amount equal to the amount of the tax to which he is liable" appearing at the end, the following shall be substituted, namely;

"twice the amount of the tax to which he is liable, in the case of first default, and three- times the amount of the tax to which he is liable, in the case of any subsequent defaults"; and

(d) with effect from 1st July, 1978, the Schedule shall have effect subject to the modifications specified in the First Schedule to this Ordinance.

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 Second Schedule to this Ordinance, shall, for the

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

2Omitted vide Khyber Pakhtunkhwa Ord No. V of 1982.

Definition.

Amendment of
W.P. Act No.
XXXII of
1958.

Enhancement
of fees relating
to motor
vehicles.

financial year, 1978-79, be paid at the rates specified in column 3 thereof.

6. Where any tax, fee, cess or surcharge imposed by this Ordinance, is by Application of way of an addition to, or a surcharge on any existing tax imposed by or under existing laws. any enactment in force, the procedure provided in such enactment and the rules

framed thereunder for the assessment, collector 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.

7. No suit shall lie in any Civil Court to set aside or modify any Bar of suit in assessment, levy or collection of a Tax, fee, duty, cess or surcharge made 'vil Court. under this Ordinance and the rules made thereunder.

8. (1) Government may make rules for carrying into effect the purposes Power to make this Ordinance and such rules may, among other matters, prescribe the es. procedure for the assessment collection and payment of any tax, fee, surcharge

or cess levied, or imposition of any penalty under this Ordinance in so far as

such procedure is not provided in this Ordinance.

(2) Any rules made or deemed to have been made under the corresponding provisions of the '[Khyber Pakhtunkhwa], Finance Act, 1977 ([Khyber Pakhtunkhwa]Act No. X of 1977), shall, so far as may be, be continued and be deemed to have been made under this Ordinance.

ISubstituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

FIRST SCHEDULE.

(See Section 4).

In the Schedule to the West Pakistan Motor Vehicles Taxation Act, 1958 (W, P. Act No. XXXII of 1958),—

(i) In serial No. 3, for items (c), (d), (e), (f) and (g), the following shall be substituted, namely:

“(c) All vehicles with maximum laden capacity upto 300 5,000 lbs, including delivery vans.

(d) All vehicles with maximum laden capacity 500 exceeding 5,000 lbs. but not exceeding 8,960 lbs.

(e) All vehicle with maximum laden capacity 1200 exceeding 8,960 lbs, but not exceeding 13,440 lbs.

(f) All vehicles with maximum laden capacity 1500 exceeding 13,440 lbs. but not exceeding 17,920 lbs.

(g) All vehicles with maximum laden capacity 2260”; exceeding 17,920 lbs.

(ii) in serial No. 5, for item (c), the following shall be substituted, namely:

“(c) Other vehicle seating more than 6 persons. 132 per Seat”;

(iii) in serial No. 6, for items (c) and (d) the following shall be substituted, namely:

“(c) seating not more than 4 persons. 304

(d) seating more than 4 persons, for every additional 76 per person that can be seated. Seat”;

SECOND SCHEDULE.

(Section 5)

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

1 2 3

Rs.

1. Fee for the test of competence to drive, under Sub-rule (3) of 20
tule 8.

2. Fee for a duplicate licence, under sub-rule (6) of rule 13, 20
sub-rule (4) of rule 14 and sub-rule(4) of rule 15.

3. Fee for learner's driving licence, under sub-rule (2) of rule 20
19.

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

(a) for heavy transport vehicles; 100

(b) for other vehicles. 50

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

(a) where the application for renewal is made within thirty
days from the date of the expiry of the licence—

(i) in respect of heavy transport vehicles; 50

(ii) in respect of other vehicles, and 20

(b) where the application for renewal is made after thirty
days of the date of the expiry of the licence,—

(i) in respect of heavy transport vehicle; and 50

(ii) in respect of other vehicles. 30

Fee under sub-rule (9) of rule 35 —

(a) for grant of a certificate of fitness —

(i)

(ai)

in respect of heavy transport vehicle;

in respect of other vehicles; and

(b) for renewal of certificate of fitness—

(i)

(ai)

where the vehicle, in respect of which the certificate is required, is produced for inspection within fifteen days of the expiry of the certificate—

(1) for heavy transport vehicle;

(2) for other vehicles; and

where the vehicle is not produced for inspection within the aforesaid period of

fifteen days—

(1) for heavy transport vehicle;

(2) for other vehicles.0ceeeeeeee ee

100

50

50

25

100 plus a penalty at the rate of Rs.10 per month or part of a month.

50 plus a penalty at the rate of

Rs.5 per
month or
part of a
month.

10.

11.

Fee for a duplicate certificate of certificate of registration and 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.

Fee for a duplicate certificate of certificate of registration

and certificate of fitness of transport vehicle under rule

38—

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

(ii) when the original certificate is defaced or torn.

Fee for duplicate certificate of a defaced or torn certificate

of registration and certificate of fitness of a transport

vehicle, under rule 39.

Registration fee under rule 42—

(a) in respect of motor cycle or a trailer not having more than two wheels and not weighing more than one ton unladen;

(b) in respect of an invalid carriage;

(c) in respect of heavy transport vehicle;

(d) in respect of any other vehicle;

(e) in respect of temporary registration of any vehicle.

Fee for transfer of ownership of a motor vehicle under rule 47.

50

20

100

30

30

20

10

250

100

15

Same as in
serial No. 10

for regis-
tration.

