

THE KHYBER PAKHTUNKHWA FINANCE ACT, 2015.

(KHYBER PAKHTUNKHWA ACT NO. XXIII OF 2015)

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THE KHYBER PAKHTUNKHWA FINANCE ACT, 2015.  
(KHYBER PAKHTUNKHWA ACT NO. XXIII OF 2015)

[First published after having received the assent of the Governor of the Khyber Pakhtunkhwa in the Gazette of Khyber Pakhtunkhwa (Extraordinary), dated the 1<sup>st</sup> July, 2015].

AN  
ACT

to continue, alter and exempt certain taxes and cess in the Province of the Khyber Pakhtunkhwa.

Preamble.-WHEREAS it is expedient to continue, alter and exempt certain taxes and cess in the Province of the Khyber Pakhtunkhwa.

It is hereby enacted as follows:

1. Short title, extent\_and commencement.---(1) This Act may be called the Khyber Pakhtunkhwa Finance Act, 2015.  
(2) It shall extend to the whole of the Province of the Khyber Pakhtunkhwa.  
(3) It shall come into force on the first day of July, 2015.
2. Amendment of West Pakistan Act No. V\_of 1958.---In the West Pakistan Urban Immoveable Property Tax Act, 1958 (W. P. Act No. V of 1958), in Schedule-IL-

(i) in entry at serial No. 3, for the existing clauses (a), (b), (c) and (d), the following shall respectively be substituted, namely:

- “(a) For A1 locality Thirteen
- (b) For A locality Ten
- (c) For B locality Eight
- (d) For D locality Six”;

(ii) in entry at S. No.7, for the figures “10,000” and “5000”, the figures “15000” and “7500” shall respectively be substituted;  
and

(iii) in entry at S. No.7A, for the figures "10,000", the figures "15000" shall be substituted.

3. Amendment of West Pakistan Act No. XXXII of 1958---In the West Pakistan Motor Vehicles Taxation Act, 1958 (W. P. Act No. XXXII of 1958),-

(i)

(ii)

for the existing Schedule-II, the Schedule specified in the Appendix to this Act shall be substituted;

in section 3, in sub-section (1), the full stop appearing at the end of second proviso shall be replaced by a colon and thereafter, the following proviso shall be added, namely:

"Provided also that if so opted by a tax payer, the tax in respect of a motor vehicle other than transport vehicle may be levied once for all at such rate in accordance to the specifications of such motor vehicle and in such a manner and subject to such terms and conditions as may be prescribed and if the tax is so paid such motor vehicle shall forever cease to be liable to the payment of tax under this Act.

Explanation: For the purpose of this section, transport vehicle shall have the same meaning as given to them in the Motor Vehicles Ordinance, 1965 (W.P Ord. XIX of 1965).".

4. Amendment in the Khyber Pakhtunkhwa Act No. I of 1996---In the Khyber Pakhtunkhwa Finance Act, 1996 (Khyber Pakhtunkhwa Act No. I of 1996, in

section 11, in sub-section (1), for the words "tobacco", the words "the following categories of the tobacco and its various parts" shall be inserted.

5. Amendments in the Khyber Pakhtunkhwa Act No. XXI of 2013---In the Khyber Pakhtunkhwa Finance Act, 2013 (Khyber Pakhtunkhwa Act No. XXI of

2013), -

(i)

(ii)

in section 51, in sub section (1), after the words and comma "or a firm of Cost and Management Accountants", the words and commas "or any consultant, foreign or local, having expertise in the forensic audit" shall be inserted;

in section 94, after sub section (2), the following new sub-section shall be added, namely:

"(3) The Government may, by notification in official Gazette, exempt any goods from levy of the Cess under this section, subject to



(iii)

such conditions, limitation or restrictions as it may specify in the said notification:

Provided that all such notifications issued during a financial year shall be laid before the Provincial Assembly at the time of presenting finance bill;" and

in First Schedule,-

(a)

(b)

(c)

after existing entry "9809.0000" the following new entry shall be added, namely:

"9809.1000 Printing Services";

after existing entry "9812.2500", the following new entries shall be added, namely:

"98 12.2600 Voice over I.P services  
9812.2700 Teleconferencing services  
9812.2800 3G/4G LTE services"; and

after the existing entry "9874.0000", the following new entry shall be added, namely:

"9875.0000 Electric power transmission or distribution services".

Appendix

**"SCHEDULE-II**  
(See section 3)

**S# | DESCRIPTION OF MOTOR VEHICLES ANNUAL  
RATE OF TAX**

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  
weight;

(b) Vehicles with maximum laden capacity upto  
2030 KG;

(c) Vehicles with maximum laden capacity  
exceeding 2030 KG but not exceeding 4060  
KG;

(d) Vehicles with maximum laden capacity  
exceeding 4060 KG but not exceeding 6090  
KG;

(e) Vehicles with maximum laden capacity  
exceeding 6090 KG but not exceeding 3120  
KG;

(f) Vehicles with maximum laden capacity  
exceeding 8120 KG but not exceeding 12000  
KG;

(g) Vehicles with long Trailors or other vehicles  
with maximum laden capacity exceeding  
12000 KG but not exceeding 16000 KG; and

(h) Vehicles with long Trailors or other vehicles  
with maximum laden capacity exceeding  
16000 KG.

Rs. 500.00

Rs. 800.00

Rs. 820.00

Rs. 1800.00

Rs. 2000.00

Rs. 4000.00

Rs. 6000.00

Rs. 8000.00

3 | Vehicles plying for hire and ordinarily used for

(a)

(b)

(c)

(d)

transport of passengers:

Mechanically propelled \_ tricycle/rickshaw with seating capacity of not more than three persons;

Other vehicles with seating capacity of---

(i) Not more than 4 persons;

(ii) More than 4, but not more than 6 persons; and

(iii) | 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 percent of the total length of the route falling within the limits of a Corporation, Municipality or Cantonment.

Rs. 400.00

Rs. 600.00

Rs. 652.00

Rs. 180.00  
per seat

Rs. 160.00  
per seat

Rs. 120.00  
per seat

4 | Motor vehicles (Private Motor Cars/Jeeps, etc.)

(a)  
(b)

other than those mentioned above and having----

Seating capacity of not more than 3 persons;

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

(Gi) with engine power not exceeding 1000cc a lump sum tax of rupees ten

Rs. 500.00

thousand shall be charged for  
motorcars and jeeps up to 1000cc at the  
time of registration:

Provided that in case of a  
motor vehicle registered before 1 day  
of July 2015, the amount of tax  
already paid shall be deducted from  
the payable tax of rupees ten thousand  
and the remaining amount shall be  
paid lump sum at the time of payment  
of the tax due.”; and

- (ii) with engine power exceeding 1000 cc Rs. 1200.00  
but not exceeding 1300 cc;
- (iii) with engine power exceeding 1300 cc Rs. 1800.00  
but not exceeding 1500 cc;
- (iv) (a) with engine power exceeding  
1500 cc but not exceeding  
2500 cc; Rs. 2500.00  
(b) Luxury Vehicles
- (v) with engine power exceeding 2500 cc; Rs. 5000.00  
and
- (c) seating capacity of more than 6 persons. Rs. 800.00  
per seat

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