

WEST PAKISTAN[KHYBER PAKHTUNKHWA] FINANCE ORDINANCE,  
1970

WEST PAKISTAN ORDINANCE NO. XXIII OF 1970

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WEST PAKISTAN' [KHYBER PAKHTUNKHWA] FINANCE ORDINANCE,  
1970

WEST PAKISTAN ORDINANCE NO. XXIII OF 1970

30th June, 1970.

An  
Ordinance

To continue and levy certain taxes, cesses and surcharges in the  
new'[Province of Khyber Pakhtunkhwa].

Preamble.- WHEREAS it is expedient to continue and levy certain taxes,  
cesses and surcharges in the new 3[Province of Khyber Pakhtunkhwa];

NOW, THEREFORE, in pursuance of the Martial Law Proclamation of  
25th March, 1969, read with the Provisional Constitution Order, the Province of  
West Pakistan (Dissolution) Order 1970, and in exercise of all powers enabling him  
in that behalf, the Governor of West Pakistan is pleased to make and promulgate the  
following Ordinance:-

1. Short title, commencement and extent.- (1) This Ordinance may be called  
the West Pakistan "[Khyber Pakhtunkhwa] Finance Ordinance, 1970.

(2) It shall come into force on and from the first day of July, 1970.

(3) It shall extend to the whole of the \*[Province of Khyber Pakhtunkhwa]  
comprising the territories specified in respect of this Province in the Schedule  
Appended to the Province of West Pakistan (Dissolution) Order, 1970, excluding the  
tribal areas.

2. Surcharge on Agricultural Income-tax in certain Districts.- (1) there shall  
be levied and collected from every owner of land which is assessed to agricultural  
income-tax in the Districts of Bannu, Dera Ismail Khan, Hazara Mardan, Kohat and

Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011 dated.2-4-2011.

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Peshawar on the land-revenue payable in the agricultural year 1969-70, an additional amount of agricultural income-tax by way of surcharge at the rate specified in the first schedule.

Explanation.- For purposes of this section "agricultural year" means the agricultural year as defined in the West Pakistan Land Revenue Act, 1967.

(2) The provisions of the [ Khyber Pakhtunkhwa] Agricultural Income tax , 1948, shall, so far as may be, apply to the assessment, collection and recovery of the surcharge imposed under this section.

3. Cinema- tax.- (1) there shall be levied and collected a tax on cinemas payable by the owner or management thereof at the following rates for the financial year 1970-71:-

(i) In the case of a cinema classed One thousand rupees.  
as a first class cinema.

(ii) In the case of cinema classed as Five hundred rupees.  
a second class cinema.

(iii) In the case of cinema classed as a One hundred rupees.

third class cinema.

(2) If the person responsible for the payment of the tax under subsection (1) fails to pay the tax within the period prescribed under the rules for its payments, he shall be liable to pay, in addition to the amount of such tax, a penalty not exceeding the amount of the tax payable.

4. Surcharge on Motor Vehicle, Tax. - There shall be levied and collected in any area in which a tax is imposed on motor vehicles by or under any enactment in force, a surcharge on such tax, payable by the person by whom the tax is payable at the following rates for the financial year, 1970-71.

(i) Motor vehicles used for the transport Twenty-five rupees.  
or carriage of goods and materials.

(ii) Motor vehicles playing for hire and licensed Fifty rupees.  
to carry more than eight persons.

5. Tax on railway fares and freights. — Until the 30<sup>th</sup> day of June, 1971, there shall be levied and paid on railway fares and freight a tax according to the scale set out in the second schedule.

1, Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011 dated.2-4-2011.

6. Application of existing laws.- Where any tax cess or surcharge imposed by this Ordinance 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, cess or surcharge.

7. Bar of suits in Civil Courts.- No suit shall lie in any civil court to set aside or modify any assessment, levy or collection of tax, duty, cess or surcharge made under this Ordinance and the rules there under or any penalty imposed under sub section (2) of section 3.

8. Powers to make rules. — (1) The Provincial Government may make rules for carrying into effect the purposes of this Ordinance, and such rules may, among other matters, prescribe the procedure for the assessment, collection and payment of any tax or cess levied or the 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 provision of the West Pakistan Finance Ordinance, 1969 (West Pakistan Ordinance VII of 1969), shall, so far as may be, be continued and be deemed to have been made under this Ordinance.

W.P. FINANCE ORD. [Khyber Pakhtunkhwa]

W.P. ORD. XXIII OF 1970.

**FIRST SCHEDULE**

(See Section 2)

**Surcharge**

Where the total land-revenue payable does not exceed Nil.

Rs. 349.

Where the total land-revenue payable exceeds Rs. 349 Rupees twelve.

but does not exceed Rs. 499.

Where the total land-revenue payable exceeds Rs. 499 Rupees Twenty four.

but does not exceed Rs. 749.

Where the total land-revenue payable exceeds Rs. 749 Rupees Fifty.

but does not exceed Rs. 999.

Where the total land-revenue payable exceeds Rs. 999 Rupees one hundred.

but does not exceed Rs. 1,999.

Where the total land-revenue payable exceeds Rs. 1,999 Rupees two hundred

but does not exceed Rs. 4,999. and fifty.

Where the total land-revenue payable exceeds Rs. 4,999 Rupees five hundred.

but does not exceed Rs. 9,999.

Where the total land-revenue payable exceeds Rs. 9,999. Rupees one thousand.

1, Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011 dated 2-4-2011.

W.P. FINANCE ORD. [KHYBER PAKHTUNKHWA]

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SECOND SCHEDULE

(See Section - 5)

Tax on Railway Fares and Freights

PART -I

Where the freight on any consignment does not exceed  
Rs. 3.

Where the freight on any consignment exceeds Rs 3 but  
does not exceed Rs. 10

Where the freight on any consignment exceeds Rs. 10 but  
does not exceed Rs. 25.

Where the freight on any consignment exceeds Rs. 25 but  
does not exceed Rs.50.

Where the freight on any consignment exceeds Rs.50 but  
does not exceed Rs.75.

Where the freight on any consignment exceeds Rs.75 but  
does not exceed Rs.100.

Where the freight on any consignment exceeds Rs.100  
but does not exceed Rs.150.

Where the freight on any consignment exceeds Rs. 150  
but does not exceeds Rs.225

Where the freight on any consignment exceeds Rs.225  
but does not exceed Rs.300.

Where the freight on any consignment exceeds Rs. 300.

1, Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011 dated.2-4-2011.

Nil

Six paisas.

Twelve paisas.

Twenty — five paisas.

Fifty paisas

One rupee.

Two rupees.

Three rupees.

Four rupees.

Four rupees plus one rupee for every hundred rupees in excess of three hundred rupees of freight.

**PART - II**

Fares (Passengers) Amount of Tax.

One a First Class ticket o 50 paisas

One Second Class ticket o 25 paisas

On an Inter Class ticket o 12 paisas

On a Third Class ticket o 6 paisas

Provided that no tax shall be levied where the fare does not exceed Rs. 3