

THE [KHYBER PAKHTUNKHWA] FINANCE ACT, 1974.

?IKHYBER PAKHTUNKHWA] ACT NO. III OF 1974.

[29TM June, 1974]

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? Substituted vide Khyber Pakhtunkhwa Act, No. IV of 2011.

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THE [KHYBER PAKHTUNKWA] FINANCE ACT, 1974.

?IKHYBER PAKHTUNKWA] ACT NO. III OF 1974.

[29th June, 1974.]

[First published after having received the assent of the Governor of the
3[Khyber Pakhtunkhwa] in the Gazette of [Khyber Pakhtunkhwa] (Extra-

Ordinary), dated the 29th June, 1974.

AN

ACT

to continue and levy certain taxes and surcharges in the °[Khyber
Pakhtunkhwa].

WHEREAS it is expedient to continue and levy certain taxes, cesses
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,
1974.

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

(3) It shall come into force on and from the first day of July, 1974,

2. In this Act, unless the context otherwise requires, the following

expressions shall have the meanings hereby respectively assigned to them,
that is to say

' Substituted vide Khyber Pakhtunkhwa Act, No. IV of 2011.

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> Substituted vide Khyber Pakhtunkhwa Act, No. IV of 2011.

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

* Substituted vide Khyber Pakhtunkhwa Act, No. IV of 2011.

® Substituted vide Khyber Pakhtunkhwa Act, No. IV of 2011.

7 Substituted vide Khyber Pakhtunkhwa Act, No. IV of 2011.

8 Substituted vide Khyber Pakhtunkhwa Act, No. IV of 2011.

Preamble.

Short title,
extent and
commencement.

Definitions.

(a) "agricultural year" means the agricultural year as defined in the West Pakistan Land Revenue Act, 1967 (W. P. Act No. XVII of 1967); and

(b) "Government" means the Government of [Khyber Pakhtunkhwa].

3. (1) There shall be levied and collected from every owner of land which — Surcharge on is assessed to agricultural income-tax in the Districts of Bannu, Dera Ismail —@gticultural Khan, Hazara, Mardan, Kohat and Peshawar on the land revenue payable in ees m the agricultural year 1973-74, an additional amount of agricultural income-tax _pigricts.

by way of surcharge at the rate specified in the First Schedule to this Act.

(2) The provisions of the ?[Khyber Pakhtunkhwa] Agricultural Income-Tax Act, 1948 [Khyber Pakhtunkhwa] Act No. XVII of 1948), shall so far as may be, apply to the assessment, collection and recovery of the surcharge imposed under this section.

4, (1) There shall be levied and collected a tax on cinema payable by the — Cinema Tax. owner or management thereof at the following rates for the financial years 1974-75:—

(i) in the case of a cinema classed as one thousand rupees. first class cinema;

(ii) in the case of a cinema classed as five hundred rupees. a second class cinema;

(iii) in the case of a cinema classed as one hundred rupees. a third class cinema;

(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.

5. There shall be levied and collected in any area in which a tax is Surcharge on imposed motor vehicles by or under any enactment in force, a surcharge on ——¹™otor vehicle such tax, payable by the person by whom the tax is payable at the following 'ax.

rates for the financial year 1974-75:—

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

? Substituted vide Khyber Pakhtunkhwa Act, No. IV of 2011.

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

(i) Motor Vehicles used for the twenty five rupees.

transport or carriage of goods and
materials;

(ii) Motor Vehicles plying for hire fifty rupees.

and licensed to carry more than
eight persons.

6. Notwithstanding anything to the contrary contained in the West Pakistan 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 Act, shall, in the financial year 1974-75 be paid at the rates specified in column 3 thereof.

7. With effect from first day of July, 1974, in the '[Khyber Pakhtunkhwa]
Finance Act, 1973—

(a) in section 7, sub section (2) shall be omitted; and
(b) in section 8, sub-section (2) shall be omitted.

8. 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.

9. No suit shall lie in any Civil Court to set aside or modify any assessment, levy of collection of tax, fee, duty cess or surcharge made under this Act and the rules thereunder, or any penalty imposed under sub-section (2) of section 4.

10. (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 or cess levied, or imposition of any penalty under this Act, in so far as such procedure is not provided in this Act.

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

? Substituted vide Khyber Pakhtunkhwa Act, No. IV of 2011.

Enhancement
of fees relating
to motor
vehicles.

Amendment of
sections 7 and
8 of [Khyber
Pakhtunkhwa]
Act No. XII of
1973.

Application of

existing laws.

Bar of suits in
Civil Courts.

Power to make
rules.

(2) Any rules made or deemed to have been made under the corresponding provisions of the 'Khyber Pakhtunkhwa] Finance Act, 1973 ([Khyber Pakhtunkhwa] Act, No. XII of 1973), shall so far as may be, be continued and be deemed to have been made under this Act.

FIRST SCHEDULE

(See section 3)

Surcharge

Where the total land revenue payable does not Nil.
exceeds Rs.349.

Where the total land revenue payable exceeds Rupees twelve.
Rs. 349 but does not exceed Rs.499.

Where the total land revenue payable exceeds Rupees twenty four.
Rs. 499 but does not exceed Rs. 749.

Where the total land revenue payable exceeds Rupees fifty.
Rs. 749 but does not exceed Rs.999.

Where the total Land revenue payable exceeds Rupees one hundred.
Rs. 999 but does not exceed Rs. 1,999.

Where the total land revenue payable exceeds Rupees two hundred and
Rs. 1,999 but does not exceed Rs. 4,999. fifty.

Where the total land revenue payable exceeds Rupees five hundred.
Rs. 4,999 but does not exceed Rs. 9,999.

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

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

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

SECOND SCHEDULE

(See Section . 6)

Serial Description of fees and the relevant rule of the West Rate of fee.

No. Pakistan Motor Vehicles Rules, 1969.

1 2 3

Rs.

1. Fee for the test of competence to drive, under sub- rule (3) of rule 8.
2. Fee for a duplicate licence, under sub-rule (6) of rule 10
13, sub-rule (4) of rule 14 and sub-rule (4) of rule
15.
3. Fee for learner's driving licence, under sub-rule (2) 10
of rule 19.
4. Fee for the issue of driving licence, under clause (i) 20
of rule 26.
5. Fee for renewal of driving licence, under clause (ii)
of rule 26—
 - (a) where the application for renewal is made 10
within thirty days from the date of the expiry of
the licence;
 - (b) where the application for renewal is made after 20
thirty days of the date of the expiry of the
licence.
6. Fee for a duplicate certificate on loss or destruction 10
of certificate of registration and certificate of fitness
of a vehicle, other than a transport vehicle, under
rule 37.
7. Fee for duplicate certificate on loss destruction of 15
certificate of registration and certificate of fitness of
a transport vehicle, under rule 38.

Serial Description of fees and the relevant rule of the West Rate of fee.

No. Pakistan Motor Vehicles Rules, 1969.

1 2 3

8. Fee for duplicate certificate of a defaced or torn 15
certificate of registration and certificate of fitness of a
transport vehicle, under rule 39.

9. Registration fee under rule 42—

(a) in respect of a motor cycle and an invalid 10

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

(b) in respect of a heavy transport vehicle; 60

(c) in respect of any other vehicle; 30

(d) in respect of temporary registration of any 10
vehicle.

10. Fee for transfer of ownership of a motor vehicle, Same as in
under rule 47. serial No. 9
for regist-

ration.