

THE WEST PAKISTAN FINANCE ACT, 1967.  
(WEST PAKISTAN ACT NO. IV OF 1967).

[30 June, 1967.]

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THE WEST PAKISTAN FINANCE ACT, 1967.  
(WEST PAKISTAN ACT NO. IV OF 1967).  
[30 June, 1967.]

(First published, after having received the assent of the Governor of West Pakistan, in the Gazette of West Pakistan (Extraordinary), dated the 30th June, 1967).

AN  
ACT

to continue and levy certain taxes and duties in West Pakistan.

WHEREAS it is expedient to continue and levy certain taxes and duties in the Province of West Pakistan;

It is hereby enacted as follows:-

1. (1) This Act may be called the West Pakistan Finance Act, 1967.

(2) It shall come into force on and from the first day of July, 1967.

(3) It shall extend, unless otherwise specified hereinafter, to the whole of the '[Province of Khyber Pakhtunkhwa], except the Tribal Areas.

2. In this Act, unless there is anything repugnant in the subject or context, "Government" means the Government of \*[Khyber Pakhtunkhwa. ]

3. (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, Peshawar °[.....] on the land-revenue payable in the agricultural year, 1966-67, 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 Punjab Land Revenue Act, 1887.

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

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

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

3Omitted vide Adaptation of laws Order, 1975.

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

5Omitted vide Adaptation of laws Order, 1975.

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certain Districts.

4. 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, 1967-68:-

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

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

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

5. 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 in '[Khyber  
Pakhtunkhwa] a surcharge on such tax at the following rates for the financial

year, 1967-68:-

@)

Gi)

Motor vehicles used for the  
transport or carriage of goods  
and materials.

Motor vehicles plying for hire  
and licensed to carry more than  
eight persons.

Twenty-five rupees.

Fifty rupees.

6. Until the 30th day of June, 1968, there shall be levied and paid on  
railway fares and freights a tax according to the scale set out in the Second

Schedule.

7. With effect from 1st July, 1967, Schedule I of the stamp Act, 1899, shall

have effect as if-

(a) In article 47-

(i)

(ai)

in Division E, between the words "Except such a" and the word  
"RE-Insurance", the words "group term Insurance as is  
described in Division EE of this Article OR "A" were added;

and

after Division E, as so modified, the following new Division

were inserted:-

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

Tax on cinemas.

Tax on motor  
vehicles.

Tax on railway  
fares and  
freights.

Alteration in  
Stamp duty.

"EE-GROUP TERM INSURANCE-

By workmen and other employees Six paisa.  
in respect of death or accident to any  
one of them arising out of or in the  
course of their employment, for every  
Rs. 100 or part thereof payable as  
premium;"

(b) In Article 62, in clause (a), for the word "One-half", the word  
"One-fourth" were substituted.

8. In the West Pakistan Finance Act, 1964, in section 12, after sub-section  
(4), the following new sub-section shall be added, namely :-

"(5) Government may by an order, notified in the Official Gazette,  
exempt any Sugar Mill or all Sugar Mills in any specified area  
from the payment of the whole or any part of the cess under this  
section.;

9. If the person responsible for the payment of the tax under section 4 fails  
to pay the tax, he shall be liable to pay, in addition to the amount of such tax, a  
penalty not exceeding the amount of the tax payable.

10. No suit shall lie ,in any Civil Court to set aside or modify any assessment  
of tax made under this Act and the rules made thereunder.

11. Where any tax or surcharge imposed by this Act is by way of an addition  
to, or a surcharge on, any existing tax imposed by or under an enactment in  
force in '[Khyber Pakhtunkhwa] 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 or surcharge.

12. Government may, by notification in the Official Gazette, make such  
omission from, additions to, adaptations and modifications of, any \*[Provincial ]  
Act, as may be necessary for the purpose of the levy and collection of any tax  
imposed by or under this Act.

'Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.  
Substituted vide Adaptation of laws Order, 1975.

Amendment of  
West Pakistan  
Act No. XXXIV  
of 1964.

Penalty.

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Power to amend  
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13. (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 levied 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 West Pakistan Finance Act 1966, shall, so far as may be, be continued and be deemed to have been made under this Act.

Power to make  
rules.

W. P. Act No.1  
of 1966.

## FIRST SCHEDULE

(See Section 3)

### Surcharge

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

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

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

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

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

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

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

Where the total land-revenue payable Rupees one thousand.

exceeds Rs. 9,999.

## SECOND SCHEDULE

(See Section 6)

### PART-I

#### Freight (Goods)

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 exceed 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.

Tax  
Nil.  
Six paisa.

Twelve paisa.

Twenty-five paisa.

Fifty paisa.

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 (Passenger) Amount of tax

On a first class ticket 50 paisa.

On a second class-ticket 25 paisa.

On an inter class ticket 12 paisa.

On a third class or deck ticket 6 paisa.

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