

THE '[KHYBER PAKHTUNKHWA] FINANCE ACT,1972
2 1[KHYBER PAKHTUNKHWA] ACT NO. VI OF 1972.
Peshawar, the 23rd June, 1972.

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THE 'IKHYBER PAKHTUNKHWA] FINANCE ACT,1972

*IKHYBER PAKHTUNKHWA] ACT NO. VI OF 1972

Peshawar, the 23rd June, 1972.

AN

ACT

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
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,
1972.

(2) It shall extend to the whole of the ‘(Khyber Pakhtunkhwa], except
the Tribal Areas.

(3) It shall come into force on and from the first day of July, 1972.

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-

(a) “agricultural year” means the agricultural year as defined in the West
Pakistan Land Revenue Act, 1967 (W.P. Act XVII of 1967); and

(b) “Government” means the Government of the [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, Deralsmali Khan,
Hazara, Mardan, Kohat and Peshawar on the land-revenue payable in the

Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.

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Preamble.

Short title,
Extent and
Commencement.

Definitions.

Surcharge on
Agricultural
income- tax in
certain

agricultural year, 1971-72, an additional amount of Agricultural Income-tax 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 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 cinemas payable by the owner or management thereof at the following rates for the financial year 1972-73.

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

(ii) In the case of a cinema classed as a second class

cinema. Five hundred

Rupees.

(iii) 'In the case of a cinema classed as a third class cinema.

One hundred

Rupees.

(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 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 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 1972-73. —

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

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

6. Notwithstanding anything to the contrary contained in the West Pakistan Motor Vehicles Ordinance, 1965, (W.P. Ord 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 1972-73, be paid at the rates specified in Column 3 thereof.

1, Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.

2, Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.

Districts.

Cinema Tax.

Surcharge on
Motor vehicle
Tax.

Enhancement
of fees

relating to
Motor Vehicles.

7. (1) With effect from 1st July, 1972, the Schedule to the West Pakistan Motor Vehicles Taxation Act, 1958 (W.P. Act XXXII of 1958), in its application to the 'Khyber Pakhtunkhwa], shall be substituted by the Third Schedule to this Act.

(2) Sub-section (2) of section 11 of the West Pakistan Finance Act, 1965 (W.P. Act I of 1965), in its application to the [Khyber Pakhtunkhwa], including the Fourth Schedule appended thereto, is hereby repealed.

8. In the West Pakistan Entertainments Duty Act, 1958, in its application to the 3[Khyber Pakhtunkhwa]. —

(i) in section 2, clauses (aa), (aaa), (hh), (ii) and (k) shall be omitted;

(ii) in sub-section (1) of section 3, the colon occurring before the proviso shall be replaced by a comma, and between the comma so replaced and the proviso, the following shall be inserted. —

“In case such payment does not exceed one rupee and twelve piasa, and at the rate of seventy-five per cent excluding the amount of duty, in case such payment exceeds one rupee and twelve piasa:”;

(iii) in section 6, the words and comma “or in the case of any cinema, the entertainment duty is not paid in accordance with the provisions of section 6-A” shall be deleted;

(iv) section 6-A shall be omitted;

(v) in sub-section (2) of section 11, after clause (i), the word “and” shall be added, and clauses (i-a), (i-b) and (i-c) shall be deleted; and

(vi) the Schedule shall be omitted.

419. * * * * *].

10. With effect from first July, 1972, in the West Pakistan Urban Immovable Property Tax Act, 1958, in its application to the *[Khyber Pakhtunkhwa], —

Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.

Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.

Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.

Section 9 omitted by Khyber Pakhtunkhwa Act No.XII of 1973.

Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.

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Enhancement
of Motor
Vehicles Tax.

Amendment of
West Pakistan
Act X of 1958.

Amendment of
West

Pakistan Act V
of 1958.

(a) for sub-section (2) of section 3, the following sub-section shall be substituted, namely—

“(2) There shall be charged, levied and paid a tax on the annual value of building and land in a rating area (heretofore notified or hereafter notified) at the rate of fifteen per cent of such annual value:

Provided that where a building is occupied for residential purposes by the owner himself the tax shall be levied at the said rate on one-half of the annual value of such building, if the owner or any member of his family does not own any other property in that rating area:

Provided further that Government may, by notification, for reasons to be recorded, remit in whole or in part, the payment of the tax by any class of persons in respect of any category of property.

Explanation.- Annual value for the purposes of this section shall be the aggregate annual value of all buildings and land owned by the same person in a rating area.”; and

(b) after section 3, the following new section shall be added, namely.

“3-A Shares of Cantonment Boards in the tax. — Out of the tax collected under the Act from within the limits of a Cantonment Board, Government shall, after retaining five percent, thereof as a collection charges, pay fifty per cent of the balance to such Cantonment Board.”

11. (1) With effect from first July, 1972, the Fifth and Sixth Schedules to the West Pakistan Finance Act, 1964, (W.P. Act XXXIV of 1964), in its application to the "Khyber Pakhtunkhwa], shall respectively be substituted by the Fourth and Fifth Schedules to this Act.

(2) Section 6 of the West Pakistan Finance Ordinance, 1969 (W.P Ord. VII of 1969), in its application to the [Khyber Pakhtunkhwalis hereby repealed.

12. 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.

1, Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.

2, Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.

Enhancement of
Electricity
Duty.

Application of
existing Laws.

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

14. (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.

(2) Any rules made or deemed to have been made under the corresponding provisions of the '[Khyber Pakhtunkhwa] Finance Ordinance, 1971 (7[Khyber Pakhtunkhwa] Ord. No. IV of 1971), shall, so far as may be, be continued and be deemed to have been made under this Act.

1, Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.

2, Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.

Bar or suits in
civil Courts.

Power to make
rules.

FIRST SCHEDULE.

(See section 3).

Surcharge

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

349,

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

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

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

Where the total land-revenue payable exceeds Rs. 999 but Rupees one hundred.
does not exceed Rs. 1999.

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

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

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

SECOND SCHEDULE.

(See — Section 6).

S.No. Description of fee and the relevant rule
of the West Pakistan Motor Vehicles Rules, 1969. Rate of fee.

1.

2

3

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

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

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

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

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;

(b) Where the application for renewal is made
after thirty days of the date of the expiry
of the licence.

Fee for a duplicate certificate on loss or
destruction or certificate of registration and
certificate of fitness of a vehicle, other than a
transport vehicle, under rule 37.

Fee for a duplicate certificate on loss or
destruction of certificate of registration and

certificate of fitness of a transport vehicle, under
tule 38.

Fee for a duplicate certificate of a defaced or torn

Rs.10

20

20

10.

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certificate of registration and certificate of fitness

of a transport vehicle, under rule 39.

Registration fee under rule 42. -

(a) in respect of a motor-cycle and an invalid carriage or a trailer not having more than two wheels and not weighting more than

one ton unladen;

(b) in respect of a heavy transport vehicle;

(c) in respect of any other vehicle;

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

Fee for transfer of ownership of a motor vehicle,

under rule 47.

10

60

30

Same as in serial No. 9 for

Registration.

Serial No.

1

1. Cycle

THIRD SCHEDULE.

(See — Section 7).

Description of motor vehicles Amount of rate of tax

2

(including motor scooters and cycle with

attachment for propelling the same by mechanical

process) not exceeding 8 cwts. In unladen weight:-

(a) Bicycle not exceeding 200 lbs. In unladen weight.

(b) Bicycle exceeding 200 lbs. In unladen weight.

(c) Bicycles if used for drawing a trailer or side-car, in
addition.

(d) Tricycles.

2. Vehicles not exceeding 5 cwts. in unladen weight, adapted
and used for invalids.

3. Vehicles used for the transport or haulage of goods or
materials (including tricycles weighting more than 8
cwts. in unladen weight) —

(a)

(b)

(c)

(d)

Electrically propelled vehicles not exceeding 25
cwts. in unladen weight.

Vehicles other than such electrically propelled
vehicles as aforesaid not exceeding 12 cwts. in
unladen weight.

All vehicles with maximum laden capacity up to

5,000 lbs. including delivery vans.

All vehicles with maximum laden capacity

exceeding, 5,000 lbs. but not exceeding 8,960 lbs.

All vehicles with maximum laden capacity

exceeding 8,960 lbs. but not exceeding 13,440 lbs.

Rs.

20

40

40

35

25

165

330

550

(f) All vehicles with maximum laden capacity

exceeding 13,440 lbs.but not exceeding 17,920lbs.

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

(h) Extra charges for trailer.

1, 105

1, 655

138

Serial No.

1

THIRD SCHEDULE.

Description of motor vehicles

2

4. vehicle plying for hire and ordinarily used for the transport of passengers (taxies and buss) exclusively within the limits of a Corporation, a Municipality or a Cantonment. —

(a) Tram cars.

(b) Tri-cycles propelled by mechanical power (rickshaw cabs seating not more than 3 persons).

(c) Other vehicles seating not more than 4 persons.

(d) Other vehicles seating more than 4 but not more than 6 persons.

(e) Other vehicles seating more than 6 persons.

5. Vehicles plying for hire and ordinarily used for the transport of passengers (taxis and buss) not exclusively withing the limits of a Corporation, a Municipality or a

Cantonment —

(a) Tram cars.

(b) Tricycles propelled by mechanical power (rickshaw cabs seating not more than 3 persons).

(c) Other vehicle seating not more than 4 persons.

(d) Other vehicles seating more than 4 but not more than 6 persons.

(e) Other vehicles seating more than 6 persons.

Note: The number of persons mentioned in Articles 4

and 5 does not include the driver and, as the case may

Amount of rate of tax

3

Rs.

20

330

415

50

per seat

Rs.

15

250

330

415

100

perseat.

be the cleaner, the conductor or the attendant of the vehicle.

Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule-

- (a)
- (b)
- (c)
- (d)

seating not more than one person.

seating not more than 3 persons.

seating not more than 4 persons.

seating more than 4 persons for every additional person that can be seated.

Rs.

84
168
240

60

per seat

Note:— Station wagons used for private purposes shall be taxed under Article 6.

FINANCE '[KHYBER PAKHTUNKHWA]ACT IV OF 1972.

*IFOURTH SCHEDULE]

(See section 11)

[FIFTH SCHEDULE]

(See section 13)

Rate of Electricity Duty.

1. For energy consumed in respect of premises not falling under Article 2 of this Schedule used for—

- (a) Residential office or Two paisa for each unit of commercial purposes. energy consumed.
- (b) An industrial undertaking. One paisa for every two units of energy consumed.
- (c) Tube wells, irrigation One paisa for every two units and agricultural machinery. of energy consumed.

Explanation. — Premises which are used wholly or principally for carrying on manufacturing processes within the meaning of section 2 of the Factories Act, 1934, shall be deemed to be used for an industrial undertaking.

2. For energy consumed in respect Four paisa for every rupee of light

of premises where the supply or charge realized by the licensee;

energy by a licensee is unmetered. provided that no duty shall be levied where such charge does not exceed Rs 5.00 during a month.”)

1, Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.

sub: by Khyber Pakhtunkhwa Act NO.IV of 1973.

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'TKHYBER PAKHTUNKHWAJFINANCE ACT, 1972.

FIFTH SCHEDULE

(See section 11)

(See section 13)

Exemption from Electricity Duty.

The Federal and the Provincial Governments, save in respect of premises used for residential purposes.

A Local Authority, save in respect of premises used for residential purposes.

Energy generated by a plant having a capacity not exceeding two and half kilowatts.

Energy consumed (including losses of energy) in generation, transmission and transformation.

Energy consumed in mosques, churches and other places of public worship.
Any consumer using not more than twenty units in any one month.

Vessels, whether sea-going or inland."

Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.