

THE '[KHYBER PAKHTUNKHWA] FINANCE ACT, 1976.

*[KHYBER PAKHTUNKHWA]] ACT No. VII OF 1976.

[26 June, 1976.]

CONTENTS

PREAMBLE

SECTIONS

1. Short title, extent and commencement.
2. Definitions.
3. Surcharge on agriculture income-tax in certain Districts.
4. Cinema tax.
5. Surcharge on motor vehicle tax.
6. Enhancement of fees relating to motor vehicles.
7. Application of existing laws.
8. Bar of suits in Civil Court.
9. Power to make rules.

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

Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

THE '[KHYBER PAKHTUNKHWA] FINANCE ACT, 1976.
> IKHYBER PAKHTUNKHWA| ACT No. VII OF 1976.
[26 June, 1976.]

AN
ACT.

to continue and levy certain taxes, cesses and surcharges in the 3 [Khyber
Pakhtunkhwa].

WHEREAS it is expedient to continue and levy certain taxes, cesses and _ Preamble.
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, Short title,
1976 extent and
: commencement.

(2) It shall extend to the whole of the °/Province of the

Khyber Pakhtunkhwa].

(3) It shall come into force on and from the 1st day of July,
1976.

2. In this Act, unless the context otherwise requires, — 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 the '/Khyber
Pakhtunkhwa].

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

Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

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

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

5Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

6Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

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

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 — agticultural income 1n

Khan, Hazara, Mardan, Kohat and Peshawar on the land revenue payable in the certain Districts.

agricultural year 1975 — 76, an additional amount of agricultural income-tax by way of surcharges at the rates 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 cinemas payable by the — Cinema tax. owner or management thereof at the following rates for the financial year 1976- T7—

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

(ii) in the case of a cinema classedfive hundred as a second class cinema: rupees.

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

on motor vehicles by or under any enactment inforce, a surcharge on such tax, payable by the person by whom the tax is payable, at the following rates for the

motor vehicle tax.

financial year 1976—77:—

(i)

(ai)

motor vehicles used for the transport twenty-five rupees.

or carriage of goods and materials;

motor vehicles plying for hire and fifty rupees.

licensed to carry more than eight persons.

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

6. Notwithstanding anything to the contrary contained in the Provincial Motor Vehicles Ordinance, 1965 (W.P. Ord No. XIX of 1965), or the West Pakistan Motor Vehicle Rules, 1969, the fees payable under the rules mentioned in column 2 of the Second Schedule to this Act, shall, in the financial year, 1966-77, be paid at the rates specified in column 3 thereof.

7. 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.

8. 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 sub-section (2) of section 4.

9. (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, surcharge 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 Act, 1975 (?[Khyber Pakhtunkhwa] Act No. II of 1975), shall so far as may be, continued and be deemed to have been made under this Act.

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

Enhancement of
fees relating to
motor vehicle.

Application of
existing laws.

Bar of suits in
civil courts.

Power to make
rules.

FIRST SCHEDULE.

(See Section 3).

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

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

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

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

Surcharge

Nil.

. Rupees twelve.

Rupees twenty-

four

Rupees fifty.

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

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

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

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

SECOND SCHEDULE.

(See Section 6)

Serial Description of Fees and the relevant rule of the No West Pakistan Motor Vehicles Rules, 1969. Rate of Fee.

1 2 3

Rs.

1. Fee for the test of competence to drive, under sub- 10 tute (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.

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 of 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 rule 38.

Fee for duplicate certificate of a defaced or torn 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 weighing more than one ton unladen;

10

20

10

20

10

15

15

10

Serial Description of Fees and the relevant rule of the Rate of Fee

No West Pakistan Motor Vehicles Rules, 1969. .

1 2 3

Rs.

(b) in respect of heavy Transport vehicle: 60

(c) in respect of any other vehicle; 30

(d) in respect of temporary registration of any 10

10.

vehicle.

Fee for transfer of ownership of a motor vehicle

under rule 47.

Same as in Serial

No. 9 for registr-
ation.