

THE '[KHYBER PAKHTUNKHWA]
FINANCE ACT, 1990

?[KHYBER PAKHTUNKHWA] ACT NO. IV OF 1990)

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4Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

THE '[KHYBER PAKHTUNKHWA]
FINANCE ACT, 1990

C[KHYBER PAKHTUNKHWA] ACT NO. IV OF 1990)

[First published after having received the assent of the Governor of the ?[Khyber Pakhtunkhwajin the Gazette of '[Khyber Pakhtunkhwa] (Extraordinary), dated the 24th June, 1990].

AN
ACT

to continue, levy and revise certain taxes, cesses and fees

in the' [Khyber Pakhtunkhwa].

Preamble.---WHEREAS it is expedient to continue, levy and revise certain taxes, cesses and fees in the °[Khyber Pakhtunkhwa]in the manner hereinafter appearing;

It is hereby enacted as follows:

1. Short title, extent and commencement.---(1) This Act may be called the '[Khyber Pakhtunkhwa]Finance Act, 1990.

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

(3) It shall come into force on the first day of July, 1990.

2. Definition.---In this Act, unless the context otherwise requires, "Government" means the Government of the °[Khyber Pakhtunkhwa].

3. Amendment of Schedule-I to Act-II of 1899.---In the Stamp Act, 1899 (II of 1899),-

(a) in Article 4, for the words "Five rupees" appearing under the heading "Proper Stamp-duty", the words "Ten rupees" shall be substituted;

(b) in Article 5, in clause (d), for the words "Four rupees" appearing under the heading "Proper Stamp-duty", the words "Ten rupees" shall be substituted; and

(c) for Article 23, the following shall be substituted, namely:

'Substituted 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

'Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

°Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

7Substituted 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

“23. CONVEYANCE as defined by section 2 (10) not being a TRANSFER charged or exempted under No. 62-

-Where the amount of value of Four Rupees.
the consideration for such

Conveyance as set forth therein

does not exceed RS. 50/-

-Where it exceeds RS.50/- but Seven Rupees.
does not exceed RS. 100/-.

--Where it exceeds RS.100/- but Fourteen Rupees.
does not exceed RS. 200/-

--Where it exceeds RS. 200/- but Twenty One Rupees.
does not exceed RS. 300/-.

--Where it exceeds RS. 300/- but Twenty Eight Rupees
does not exceed RS. 400/-.

--Where it exceeds RS. 400/- but —_—‘ Thirty Five Rupees.
does not exceed RS. 500/-.

--Where it exceeds RS. 500/- but Forty Two Rupees.
does not exceed RS. 600/-.

--Where it exceeds RS. 600/- but Forty Nine Rupees.
does not exceed RS. 700/-.

--Where it exceeds RS. 700/- but Fifty Six Rupees.
does not exceed RS. 800/-.

--Where it exceeds RS. 800/- but Sixty Three Rupees.
does not exceed RS. 900/-.

--Where it exceeds RS. 900/- but Seventy Rupees.
does not exceed RS. 1000/-.

-And for every RS. 500/- or part Thirty Five Rupees.”
thereof in excess of RS. 1000/-.

EXEMPTION.

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CO-PARTNERSHIP DEED---SEE PARTNERSHIP (NO. 46)

4. Amendment of section 3 of the '[Khyber Pakhtunkhwa] Act No. IV of 1949.---In the *[Khyber Pakhtunkhwa] Development Cess Act, 1949 [Khyber Pakhtunkhwa] Act No IV of 1949), for section 3 the following shall be substituted, namely:

“3. LEVY OF CESS.---A cess shall be levied and paid to Government.-

(a) at the rate of fifteen paise on every rupee of every sum which becomes due to a Cantonment Board, a Municipal Corporation, a Municipal Committee or a Town Committee in the Province as octroi or terminal tax; and

(b) at the rate of fifteen paise on every rupee of every sum which becomes due to a District Council as fee or tax for the export of goods and animals from the District concerned.”

5. Amendment of the Schedule to West Pakistan Act XXXII of 1958.---In the West Pakistan Motor Vehicles Taxation Act, 1958 (W.P. Act XXXII of 1958), in the Schedule, for the existing entries at Serial No. 6 the following shall be substituted, namely:

“6. Motor Vehicles other than those liable to tax under the foregoing provisions of this Schedule-

(a) Motor Vehicles not exceeding RS.100/-

850 CC engine power. per seat per annum.

(b) Motor Vehicles exceeding 850 RS.125/-

CC but not exceeding 1300 per seat per annum.

CC engine power.

(c) Motor Vehicles exceeding RS.150/-

1300 CC engine power. per seat per annum.”.

6. Amendment of Second Schedule to *[Khyber Pakhtunkhwa] Ordinance IX of 1980.-
--In the *[Khyber Pakhtunkhwa] Finance Ordinance, 1980 (*[Khyber Pakhtunkhwa] Ordinance No. [X of 1980), in the Second Schedule-

(a) for the figure “40” appearing against serial numbers 1,2 and 3, the figure “100”, for the figure “100” and “50” against serial No. 4, the figures “200” and “100” and for the figures “50”, “30”, “100”, and “60” against serial No. 5, the figures “100”, “60”, “250” and “150” shall respectively be substituted;

(b) for the entries at serial No. 7, the following shall be substituted, namely:

‘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

4Substituted 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, Fee for a duplicate certificate or | An amount equal registration and certificate of to half of the fitness in respect of Motor registration fee Vehicles under rules 37, 38 and under rule 42.”
39.

(c) the entries at serial Nos. 8 and 9 shall be deleted; and
(d) for the entries at serial No. 10, the following shall be substituted, namely:

“10. Registration fee under rule 42 and 48---

(a) in respect of Motor Cycles or a Trailer not having 100 more than two wheels and not weighing more than one ton un-laden;

(b) in respect of an invalid carriage; 10

(c) in respect of heavy transport vehicles; 1000

(d) in respect of other vehicles-

(i) not exceeding 1000 CC engine capacity; 550

(ii) exceeding 1000 CC but not exceeding 650 3000 CC;

(iii) exceeding 3000 CC; 800

(e) in respect of tractor; 450

(f) in respect of temporary registration of any vehicle. 200.”

7. Tax on Professions, Trades and Callings.---(1) There shall be levied and collected a

tax, for each financial year, from persons engaged in professions, trades, callings or employment described in column 2 of the Table below at the rate specified against each category in column 3 thereof:

Provided that where a person falls in more than one category of profession, trade, calling, etc., he shall be liable to pay tax in respect of the one where the rate of tax is highest '[:]

*[Provided also that the tax under this section shall not be levied for the financial year 2021-22.]

1 Replaced vide Khyber Pakhtunkhwa Act No XIII of 2021.

2 Added vide Khyber Pakhtunkhwa Act No XIII of 2021.

APPENDIX-II

"TABLE

S.No. Description of Tax Payers. Rates of Tax

10 All persons engaged in any profession, trade, calling or employment, other than those specifically mentioned hereinafter, whose monthly income or earning:

- (a) up to Rs.20,000; Exempted
- (b) when exceed Rs.20,000 but not exceed Rs.30,000; Rs.1000
- (c) when exceed Rs.30,000 but does not exceed Rs.50,000; Rs.1200
- (d) when exceed Rs.50,000 but does not exceed Rs.100,000; Rs.1500
- (e) when exceed Rs.100,000 but does not exceed Rs.200,000; Rs.2000
- (f) when exceed Rs.200,000 but does not exceed Rs.500,000. Rs.3000
- (g) Exceeding 500000. Rs.5000
- (ii) Employees of Federal and Provincial Government drawing pay in Basic Scales:
 - (a) BS-01 to 06; Exempted
 - (b) BS- 07 to 12; Rs.1000
 - (c) BS- 13-16; Rs.1200
 - (d) BS-17; Rs.1500
 - (ec) BS-18; Rs.1800
 - (f) BS-19; and Rs.2000
 - (g) BS-20 and above. Rs.3000

2- All Limited Companies, Modarbas, Mutual Funds and any other body corporate

with paid up capital and reserves in the preceding year, whichever is more:

(a)

when not exceeding Rs.10 million.

Rs.30,000

(b)

when exceeding Rs.10 million but not exceeding Rs. 25 million;

Rs.50,000

‘Substituted vide Khyber Pakhtunkhwa Act No. XXVII of 2019.

(c) when exceeding Rs.25 million but not exceeding Rs. 50 Rs.60,000 million;

(d) when exceeding Rs.50 million but not exceeding Rs. 100 Rs.90,000 million;

(e) when exceeding Rs.100 million but not exceeding Rs. 200 Rs.100,000 million; and

(f) when exceeding Rs.200 million. Rs.100,000

Explanation.-The paid up capital in case of foreign banks shall be the minimum paid up capital as determined by the State Bank of Pakistan.

Persons, other than companies, owning factories, commercial establishments, private education institutions and private hospitals, having the following commercial establishments:

a. Any Commercial establishment/factories having 10 or more Rs.15000 employees which have not been otherwise explicitly given in this Table.

b. Private Clinics & Hospitals having upto 10 employees. Rs.15000

c. Private Clinics & Hospitals having employees more than 10 Rs.60,000 but not more than 50.

d. Private Clinics & Hospitals having more than 50 Rs.100000 employees.

e. Private Medical Colleges. Rs.100000

f. Private Engineering Institutes having degree programs. Rs.100000

g. Private Business Education Institutes.

(i) Having upto 100 students Rs.80000

(ii) Exceeding 100 students

Rs.100000

h. Private Law Colleges. Rs.100000

i. Private education institutions including professional and Rs. 8000 technical institutions, other than specified at e,f, g & h, charging monthly fee not exceeding Rs. 1000/- per student.

j. Private education institution including professional and Rs. 12000/-

technical institutions, other than specified at e,f, g & h,

charging monthly fee exceeding Rs.1000/- but not exceeding Rs.2000/- per student.

k. Private education institutions including professional and Rs. 25000 technical institutions, other than specified at e,f, g & h, charging monthly fee exceeding Rs.2000/- but not exceeding Rs.5000/- per student.

1. Private education institutions including professional and Rs. 100000

technical institutions, other than specified at e, f, g & h, charging monthly fee exceeding Rs.5000/- per student.

4- Holders of import or export license, assessed to income tax in the preceding year with annual turnover:

(a) when not exceeding Rs.100,000; Rs. 5000

(b) when exceeding Rs.100,000 Rs. 7000

5- Clearing Agents licensed or approved as Custom House Rs. 12000 Agents.

6- Travel Agents-

(a) IATA travel agents approved. Rs.30000

(b) Non-IATA approved. Rs.15000

(c) Hajj and tour operator; Rs.30000

7- Restaurants/Guest Houses liable to Sales Tax. Rs.40000

8- Professional Caterers. Rs.40000

9- Wedding Halls/Lawns (irrespective of their nomenclature). Rs.60000

10- | Advertising Agencies. Rs.30000

11- | DOCTORS,-

A ___ Specialists practicing at Peshawar Rs.80000

B___ Specialists practicing at divisional headquarters Rs.60000

C Specialists practicing at districts headquarters Rs.50000

D ___ Specialists practicing at places other than a,b,c above Rs.40000

E Non specialists including Medical Practitioners, Hakeems, Rs.30000
Homeopaths etc;

F Dentists certified by PMDC. Rs.15000

“Diagnostics and Therapeutic Centers” including pathological and chemical
Laboratories”

(a) Located at Divisional Headquarters, Rs. 25000

(b) Located at other places Rs. 8000

Contractors, Suppliers and Consultants who, during preceding financial year
supplied to the Federal or any Provincial Government or any local authority in the
District, Goods, Commodities, or rendered service of the value,-

a) When exceeding Rs.10,000/- but not exceeding Rs. 0.5 Rs.5000
million

b) When exceeding Rs.0.5 million but not exceeding Rs.1 Rs.10000
million.

c) When exceeding Rs.1.50 million but not exceeding Rs.2.5 Rs.15000
million.

d) When exceeding Rs.2.50 million but not exceeding Rs.10 Rs.30000
million.

e) When exceeding Rs.10 million but not exceeding Rs.25 Rs.45000
million.

f) | When exceeding Rs.25 million but not exceeding Rs.50 Rs.60000
million.

g) When exceeding Rs.50 million. Rs. 100000

Petrol/diesel/C.N.G.Filling Stations- Rs. 30000

All establishments, including video shops, real estate shops/ Rs. 6000

agencies, card dealers, and net cafes assessed or not assessed

to income tax in the preceding financial year.

Chartered Accountants with an independent audit practice and Rs.20000

excluding those who are employed in companies not owned by

them.

17 Vehicles Service Stations Rs.10000

18 Transporters/Transport Companies;

a) within provincial headquarters limit; and Rs.10000

b) _ others. Rs.5000

19 Member of Stock Exchange. Rs.50000

20 Money Changer:

a) within provincial headquarter's limits; and Rs.50000

b) _ others. Rs.25000

21 Health Fitness Centers/Gymnasium:

a) within provincial headquarter's limits; and Rs.3000

b) _ others. Rs.1500

22 Jewelers. Rs.30000

23 Departmental Stores. Rs.40000

24 Electronic goods stores. Rs.10000

25 Cable Operators Rs.10000

26 Printing Press Rs.10000

27 Pesticides Dealers Rs.6000

28 Tobacco Whole Sellers Rs.25000

29 Whole Sale Dealers/Agency Holders Rs.30000

30 Chemist/Druggist/Medical Stores Rs.20000

31 Tailor Shops

i. ShalwarQameez + Waistcoat Rs.10000

ii. ShalwarQameez + Waistcoat+ Pant Shirt

Rs.15000]