

[KHYBER PAKHTUNKHWA JORDINANCE NO. IV OF 1971.
THE *[KHYBER PAKHTUNKHWA] FINANCE ORDINANCE, 1971.

PESHAWAR, THE 29th JUNE 1971.

CONTENTS

PREAMBLE

SECTIONS

1. Short title, commencement and extent.
2. Definitions.
3. Surcharge on Agricultural Income Tax in certain Districts.
4. Cinema tax.
5. Surcharge on Motor Vehicle Tax.
6. Amendment of Section 3 of West Pakistan Act V of 1958.
7. Amendment of Section II of West Pakistan Act XXXIV of 1964.
8. Permit fee for the sale of excise opium.
9. Amendment of Schedule I to Act II of 1899
10. Application of existing laws.
11. Bar of suits in Civil Courts.
12. Power to make rules.

FIRST SCHEDULE.

SECOND SCHEDULE.

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

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

'IKHYBER PAKHTUNKHWA] ORDINANCE NO. IV OF 1971.
THE ?[KHYBER PAKHTUNKHWA] FINANCE ORDINANCE, 1971.
PESHAWAR, THE 29th JUNE 1971.

AN
ORDINANCE

To Continue and levy certain taxes, cesses and sur-charges in the'[Khyber Pakhtunkhwa]

WHEREAS, it is expedient to continue and levy certain taxes, cesses and surcharges in the "[Khyber Pakhtunkhwa];

NOW, THEREFORE, in pursuance of the Martial Law Proclamation of 25th March, 1969, read with the Provisional Constitution Order, and in exercise of all powers enabling him in that behalf, the Governor of the *[Khyber Pakhtunkhwa] is pleased to make and promulgate the following Ordinance:-

Preamble.

1. (1) This Ordinance may be called the '[Province of Khyber Pakhtunkhwa] Finance Ordinance, 1971.

Short title,
Commencement
And extent,

(2) It shall come into force on and from the first day of July, 1971.

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

2. In this Ordinance, 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; and

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

Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.

NO oR 1 oN oe

Definitions.

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 and Peshawar on the land revenue payable in the agricultural year, 1970-71, and additional amount of agriculture income-tax by way of surcharge at the rate specified in the First Schedule to this Ordinance.

(2) The Provisions of the 7[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 1971-72:-

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

(i) 'In the case of a cinema classed as a second class J five hundred

cinema. Rupees.

(iii) In the case of a cinema classed as a third class ne hundred
uprees.

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.

Surcharge on
Agricultural
Income tax in
certain
Districts.

Cinema tax.

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, 1971-72:-

Surcharge on
Motor Vehicle
Tax.

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

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

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

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

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

6. With effect from 1st July, 1971, in the West Pakistan Urban Immovable property Tax Act, 1958 (W.P. Act V of 1958), in its application to the North- West Frontier Province, for sub-section (2) of section 3, the following sub-section shall be substituted namely-

Amendment
of Section 3
of West
Pakistan
Act V_ of
1953.

(2) There shall be charged, levied and paid a tax on the annual value of buildings and land in a rating area at the rate of fifteen percent 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, remit for reasons to be recorded in whole or in part, the payment of the tax by any class of persons in respect of any category of property.

Explanation.- The annual value for the purposes of this section shall be the aggregate annual value of all buildings and lands owned by the same person in rating area.

7. With effect from 1st July, 1971, in the West Pakistan Finance Act, 1964 (W.P. Act XXXIV of 1964), in its application to the "[Khyber Pakhtunkhwa]", in section II, for the word "thirty", wherever occurring, the word "fifty" shall be substituted.

8. Notwithstanding anything to the contrary contained in the Opium Act, 1878 (Act I of 1878), or in the rules made thereunder, every opium license shall, with effect from 1st July 1971, pay a permit fee at the rate of rupees forty per seer of opium removed by him from the treasury in addition to any other fee which he may be required to pay for obtaining license for sale of excise opium.

9. With effect from 1st July, 1971, in the existing Schedule 1 to the Stamps Act, 1899 (Act 11 of 1899), in its application to the *[Khyber Pakhtunkhwa],-

1, Subs. for the original section by Khyber Pakhtunkhwa Ord. No. VI of 1972.

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

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

Amendment of
Section II of
West Pakistan
Act XXXIV of
1964.

Permit fee for
The sale of
excise opium.

Amendment of
Schedule 1 to
Act II of 1899.

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

(b) in Article 40, against clause (b), for the words, brackets, abbreviation and figure "The same duty as on a Bond (No. 15) for the amount secured by such deed", appearing under the heading "Proper Stamp-duty", the table of duty contained in the Second Schedule to this Ordinance shall be

substituted;

(c) in Article

48, under the heading "Proper Stamp-duty," -

(i) the words "Two rupees" appearing against clause (a), the words "Three rupees" shall be substituted;

(ii) for the words "Five rupees" appearing against clause (b), the words "Seven rupees" shall be substituted;

(iii) for the words "Twenty-five rupees" appearing against clause

(c), the words "Thirty-six rupees" shall be substituted;

(i) for the words "Fifty rupees" appearing against clause (d), the words "Sixty rupees" shall be substituted; and

(ii) for the words "Five rupees for each person authorized" appearing against clause (f), the words "Six rupees for each person authorized" shall be substituted.

(iii) for the words "Twenty-five rupees" appearing against clause (c), the words "Thirty-six rupees" shall be substituted; and

(iv) for the words "Fifty rupees" appearing against clause (d), the words "Sixty rupees" shall be substituted; and

(v) for the words "Five rupees for each person authorized" appearing against clause (f), the words "Six rupees for each person authorized" shall be substituted.

11. 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 Ordinance and the rules thereunder or any penalty imposed under subsection (2) of section 4.

12. (1) Government may make rules for carrying into effect the purposes of this Ordinance, and such rules may, among other matters, prescribe levied or the imposition of any penalty under this Ordinance, in so far as such procedure is not provided in this Ordinance.

Power to make
tules.

(2) Any rules made or deemed to have been made under the corresponding provisions of the West Pakistan [Khyber Pakhtunkhwa] Finance Ordinance 1970 (W.P.Ord. XXIII of 1970), shall, so far as may be, be continued and be deemed to have been made under this Ordinance.

*IKHYBER PAKHTUNKHWA| FINANCE ORDINANCE NO. IV OF 1971.

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. 1,999.

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

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

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

[KHYBER PAKHTUNKHWA] FINANCE ORDINANCE NO. IV OF 1971.

SECOND SCHEDULE.

(See — Section — 9)

Where the amount secured does not exceed Rs. 100.

Where it exceeds Rs.

And for every Rs. 500 or part thereof in excess of Rs. 1,000.

100 but does not exceed Rs.

2000.

3000 but does not exceed Rs. 300.

300 but does not exceed Rs.

400 but does not exceed Rs.

500 but does not exceed Rs.

600 but does not exceed Rs.

700 but does not exceed Rs.

800 but does not exceed Rs.

400.

500.

600.

700.

800.

900.

900 but does not exceed. Rs. 1,000.

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

The same duty as on
Bond (No. 15) for the
amount secured by such
deed.

Six rupees.

Nine rupees.

Twelve rupees.

Fifteen rupees.

Eighteen rupees.

Twenty one rupees.

Twenty four rupees.

Twenty seven rupees.

Thirty rupees.

Fifteen rupees.

