

THE [KHYBER PAKHTUNKHWA] FINANCE ACT, 1975.

(?KHYBER PAKHTUNKHWA) ACT NO. II OF 1975.

(20th June, 1975.]

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THE [KHYBER PAKHTUNKHWA] FINANCE ACT, 1975.

?IKHYBER PAKHTUNKHWA] ACT NO. II OF 1975.

[20th June, 1975.]

First published after having received the assent of the Governor of the
?[Khyber Pakhtunkhwa], in the Gazette of *[Khyber Pakhtunkhwa], (Extra-
Ordinary), dated the 20th June, 1975.

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,
1975.

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

(3) It shall come into force on and from the first day of July, 1975;

2. In this Act, unless the context otherwise requires.—

(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

Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

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Scubstituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

Preamble.

Short title,
extent and
commencement.

Definitions.

(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, Dera Ismail Khan, Hazara, Mardan, Kohat and Peshawar on the land revenue payable in the agricultural year 1974-75, an additional amount of agricultural income-tax by way of surcharge at the rates specified in the First Schedule to this Act.

(2) The provisions of the *[Khyber Pakhtunkhwa] Agricultural Income-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 it 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, 1975-76:—

(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 cinema classed..... One hundred rupees
as a third Class Cinema

(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, 1975-76.

(i) motor vehicle used for the transport..... twenty-five rupees,
or carriage of goods and materials:

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

Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

ssubstituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

Surcharge on
agricultural
income-tax in
certain Districts.

Cinema tax.

Surcharge on
motor vehicle
tax.

6. Notwithstanding anything to the contrary contained in the West Pakistan Motor Vehicles Ordinance, 1965 (W. P. Ord No. 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, 1975-76, be paid at the rates specified in column 3 thereof.

7. With effect from 1st July, 1975, there shall be levied and collected, in such manner as may be prescribed, a collection fee on raw opium and poppy heads, collected for a factory, at the following rates: —

(a) in the case of opium, two hundred rupees for every seer of raw opium; and

(b) in the case of poppy heads, ten rupees for every maund of poppy heads.

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9. In the West Pakistan Entertainment Duty Act, 1958, in its application

to the *[Khyber Pakhtunkhwa], in sub-section (1) of section 3, for the words "fifty" and "seventy-five", the words "seventy-five" and "hundred" shall respectively be substituted.

10. In the West Pakistan Motor Vehicles Taxation Act, 1958, in its application to the *[Khyber Pakhtunkhwa], in section 13, sub-section (2) shall be omitted.

11. 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.

* Omitted vide Khyber Pakhtunkhwa Act No. 1 of 1985.

substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

ssubstituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

Enhancement of fees relating to motor vehicles.

Collection fee on raw opium

and poppy heads.

Amendment of section 3 of W.P. Act No. X of 1958.

Amendment of
section 13 of
W.P. Act No.
XXXII of 1958.

Application of
existing laws.

12. 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.

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, 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],Act 1974 [Khyber Pakhtunkhwa],Act No. III of 1974), shall, so far as may be, be continued and be deemed to have been made under this Act.

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

substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

Bar of suits in
Civil Court.

Power to make
rules.

FIRST SCHEDULE.

[See Section 3].

Surcharge.

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

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

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

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

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

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

Where the total land-revenue payable exceeds Rupees five hundred.
Rs. 4,000 but does not exceed Rs. 9,999.

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

SECOND SCHEDULE

[See Section 6]

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

1 2 3

1. Fee for the test of competence to drive, under sub-rule (3) 10

of rule 8.

2. Fee for a duplicate licence, under sub-rule (6) of rule 13, sub- 10
rule (4) of rule 14 and sub-rule (4) of rule 15.

3. Fee for learner's driving licence, under sub-rule (2) of rule 19. 10

4. Fee for the issue of driving licence, under clause (1) of rule 20

26—

5. Fee for renewal of driving licence, under clause (ii) of rule

26.—

10

(a) where the application for renewal is made within thirty
days from the date of the expiry of the licence;

20

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

6. Fee for a duplicate certificate on loss or destruction 10
of certificate of registration and certificate of fitness of a
vehicle, other than a transport vehicle, under rule 37.

7. Fee for a duplicate certificate on loss or destruction 15
of certificate of registration and certificate of Fitness of a
transport vehicle, under rule 38.

8. Fee for duplicate certificate of a defaced or torn certificate 15

of registration and certificate of fitness of a transport
vehicle, under rule 39.

SECOND SCHEDULE - Contd.

[See Section 6]

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

9. Registration fee under rule 42—

(a) in respect of a motor cycle and an invalid carriage or a 10
trailer not having more than two wheels and not
weighing more than one ton unladen;

(b) in respect of a heavy transport vehicle 60

(c) in respect of any other vehicle 30

(d) in respect of temporary registration of any vehicle. 10

10. Fee for transfer of ownership of a motor vehicle under rule 47. Same as
in Serial

No. 9
for regi-

stration.