

THE WEST PAKISTAN FINANCE ACT, 1962.

(W.P. ACT NO.I of 1962)

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THE WEST PAKISTAN FINANCE ACT, 1962.

(W.P. ACT NO.1 of 1962)

[6th July, 1962]

AN

ACT

to continue, levy and abolish certain taxes and duties in West Pakistan.

WHEREAS it is expedient to continue, levy and abolish certain taxes and Preamble.
duties in the Province of West Pakistan.

It is hereby enacted as follows: —

1. (1) This Act may be called the West Pakistan Finance Act, 1962. Short title and commencement.

(2) It shall come in to force on and from the first day of July, 1962.

(3) It shall extend, unless otherwise specified hereinafter to the whole of
[the Province of Khyber Pakhtunkhwa] except the Tribal Areas.

2. In this Act — Definitions.

(a) "Agricultural year" means the agricultural year as defined in the
Punjab Land Revenue Act, 1887 (Act XVII of 1887);

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

*[(o) ***]

3. 'B R Y

4. (1) A development cess shall be levied on all lands in the Province 5[* * Levy of cess on

*Jat the rate of twenty-five percent of the revenue payable in respect of such land. _'ln4 revenue.

(2) The cess shall be payable by the person liable for the payment of land
revenue.

Explanation.—In this section, "land" means land assessed to land revenue
and includes land where of the land revenue has been wholly or in part released,
compounded for, redeemed or assigned.

' In section-1 in sub-section (3) and, section-2, clause (b), the words "West Pakistan", the words "North-West Frontier
Province" substituted by Khyber Pakhtunkhwa Adaptation of Laws Order, 1975 and then substituted vide Khyber
Pakhtunkhwa Act No.IV of 2011.

? _In section-1 in sub-section (3) and, section-2, clause (b), the words "West Pakistan", the words "North-West Frontier
Province" substituted by Khyber Pakhtunkhwa Adaptation of Laws Order, 1975 and then substituted vide Khyber
Pakhtunkhwa Act No.IV of 2011.

* _ In section-2 clause (c) and section-3 omitted by Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.

* In section-2 clause (c) and section-3 omitted by Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.

*. These words omitted by Khyber Pakhtunkhwa A. L. O, 1975.

(3) Government may, by notification, exempt any class of persons from the payment of the whole or any part of the cess or reduce the rate of the cess leviable on any class of land.

(4) The cess levied on the basis of land revenue shall be assessed, collected and recovered in the manner prescribed, from time to time, by Government by statute, rules or orders for the assessment, collection and recovery of land revenue.

(5) Government may, by notification, modify the rules or orders referred to in sub-section (4) and may make further rules for the assessment, collection and recovery of the cess.

5. (1) There shall be levied and collected from every owner of land which is assessed to agricultural income-tax in the district of Bannu, Dera Ismail Khan, Hazara, Mardan, Kohat, Peshawar '[* * *]on the land revenue payable in the agricultural year 1961-62 an additional amount of agricultural income-tax by way of surcharge at the rates specified in the Second 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.

6. Until the 30th June, 1963, Schedule I to the Stamp Act, 1899 (Act II of 1899), shall have effect as if—

(a) in Article I for the entries in the first and second columns, the following were substituted namely—

"ACKNOWLEDGEMENT OF a debt exceeding twenty rupees in amount or value written or signed by, or on behalf of a debtor in order to supply evidence of such debt in any book (other than a banker's pass book) or on a separate piece of paper, when such book or paper is left in the creditor's possession; provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property—

(i) if the amount or value does not 12 Paisa.
exceed one hundred rupees.

(ii) in other cases. 25 Paisa";

(b) in Article 53 for the entries except the Exemptions in the first and second columns, the following were substituted, namely:—

' In section 5 in sub-section (1) the words "Cambullpur, Dera Ghazi Khan, Gujrat, Jehlum, Jang Lahore, Lyllpur, Mianwali, Montgomery, Multan, Muzaffar-garh, 'Rawalpindi, Sargodha, Sheikhpura and Sialkot", omitted by NWFP. Adaptation of Laws Order, 1975.

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

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

4 In sub-section (2) the words "and the Punjab, Act XVI of 1951", omitted by Adaptation of Laws Order 1975.

Surcharge on
agricultural
income tax in
certain districts.

Increase in
stamp duty.

"RECEIPT (as defined by section 2 (23) for any money or other property the amount or value of which—

(i) exceeds twenty rupees but does not exceed one hundred rupees.

(ii) in other cases .. 25 Paisa."

7. 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 1962-63:—

(i) in the case of a cinema classed as a first class in 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.

8. '(Entertainment tax;.]

9. There shall be levied and collected from the following classes of persons tax of the amount specified against each for the financial year 1962-63:—

Class of persons	Amount of tax
(i) Legal practitioners of not less than Twenty rupees five years standing	
(ii) Income-tax practitioner	Twenty rupees
(iii) Clearing agents, licensed or approved as Custom House Agent.	One hundred rupees

Tax on cinemas.

Tax on callings, professions etc.

(iv) — Contractor supplying goods, Two hundred rupees, or one hundred commodities and services to the tupees, or fifty rupees according to Central Government or _ the classification.

Provincial Government or any Local Authority.

10. (1) For the financial Year 1962-63, there shall be levied and collected from every person engaged in the import and export trade who holds a licence issued under the Imports and Exports (Control) Act, 1950 (Act XXXIX of 1950), a tax on the value of the goods imported or, as the case may be, exported against such

' Repealed by W.P. Ord V of 1963.

Tax on trades,
import and
export
Licences.

licence, according to the scale set out in the Third Schedule to this Act.

(2) Government may , by a notification in the Official Gazette, exclude any class of licence issued as aforesaid from the purview of sub-section (1), or, by a general or a special order in writing, exempt a person holding such licence from the payment of the whole or a part of the tax payable by him in respect of the goods imported or exported against such license.

11. There shall be levied and collected in any area in which a tax is imposed on motor vehicles by or under any enactment, a surcharge on such tax at the following rates for the financial year 1962-63:-

(i) Motor vehicles used for the transport Twenty-five

or carriage of goods and materials. rupees

(ii) Motor vehicles playing for hire and used for transport of passengers

(a) Licensed to carry not more Twenty than eight persons rupees

(b) Licensed to carry more than Fifty rupees eight persons

(iii) Motor cars not playing for hire. Twelve rupees

12. Until the 30th days of June, 1963, there shall be levied and paid on railway fares and freights a tax according to the scale set out in the Fourth and Fifth Schedules to this Act.

13. (1)Until the 30th day of June, 1963, there shall be levied and collected on freights charged for goods transported by motor-vehicles by road a toll according to the scale set out in the Fourth Schedule to this Act.

(2) The toll shall be collected by the owner of the motor vehicles and paid to the Government.

Explanation.- The expression "betting tax" includes a tax charged in respect of money paid into a to by way of stakes or bets.

114 KY

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' Section-14 deleted by Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.

? . Section-15 deleted by Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.

*. Sections 16 omitted by Khyber Pakhtunkhwa A. L.O. 1975.

Tax on Motor Vehicles.

Tax on railway fares and freights.

Toll on freight

on goods
carried by road.

17. If the person, who is responsible for the collection and payment of the toll or Penalty. tax under sections 9, 10, 13, 14, or 15, fails to collect and pay the toll or tax as provided in the said section, he shall be liable to pay a penalty not exceeding the amount of the toll, or tax payable.

'T18* * *]

19. | Where any tax or surcharge imposed by this Act is by way of an addition to Application of or a surcharge on any existing tax imposed by or under an enactment, the procedure ^oexisting Laws. provided in such enactment for the assessment, collection and recovery of such tax,

shall, so far as applicable, apply to the assessment, collection and recovery of such

tax, shall, so far as applicable, apply to the assessment, collection and recovery of

the additional tax or surcharge.

20. Government may, by notification, make such omissions from additions to, Power to amend adaptations and modification of any *[Provincial] Act as may necessary for the Vary an Act.

purpose of the levy and collection of any tax imposed by this Act.

21. (1) Government may make rules Regarding — Power to make rules.

(i) Classification of cinemas for the purposes of section 7;

(ii) Classification of contractors for the purpose of section 9;

(i1i)the procedure for the collection and payment of any tax or toll levied under this Act;

(iv)anyother matter incidental thereto.

(2) Any rules made or deemed to have been made under the Corresponding provision of the West Pakistan Finance Ordinance, 1961 (West Pakistan Ordinance XV of 1961), and the Finance Ordinance, 1961 (Ordinance XXIV of 1961) shall, so far as may be, continued and be deemed to have been made under this Act.

' Section-18 omitted by Khyber Pakhtunkhwa A. L.O. 1975.

>. In section-20 the words "West Pakistan" the word "Provincial" substituted by Khyber Pakhtunkhwa Adapt. of laws Order 1975.

FIRST SCHEDULE

[See Section. 2]
Surcharge

Where the total land revenue and water rate Nil
for irrigation does not exceed Rs. 1,999

Where the total land revenue and water rate 1% per cent of such total.
for irrigation exceeds Rs. 1,999

SECOND SCHEDULE

[See Section. 5]

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

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

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

Where the total land revenue payable exceed Rupees Five hundred
Rs.4999 but does not exceed Rs.9,999.

Where the total land revenue payable ex- Rupees one thousand.
ceedsRs. 9,999.

THIRD SCHEDULE

[See SECTION 10]

When the licence is for an amount not exceeding Rs. 4,999.

When the licence is for an amount exceeding Rs. 4,999 but not exceeding Rs. 9,999.

When the licence is for an amount exceeding Rs. 9,999 but not exceeding Rs. 19,999.

When the licence is for an amount exceeding Rs. 19,999 but not exceeding Rs. 49999.

When the licence is for an amount exceeding Rs. 49999 but not exceeding Rs. 99,999.

When the licence is for an amount exceeding Rs. 99,999.

Amount of tax Nil.

Rupees ten

Rupees fifty

Rupees one hundred and fifty.

Rupees five hundred.

Rupees one thousand.

[See Section 12,13 and 15]

[See Sections 12, 13 and 15]

Freights (goods)—

Where the freight on any consignment does not exceed Rs. 3.

Where the freight on any consignment exceeds Rs. 3 but does not exceed Rs. 10.

Where the freight on any consignment exceeds Rs. 10 but does not exceed Rs. 25.

Where the Fright on any Consignment exceeds Rs. 25 but does not exceed Rs. 50.

Where the freight on any consignment exceeds Rs.50 but does not exceed Rs.75.

Where the freight on any Consignment exceeds Rs. 75 but does not exceed Rs. 100.

Where the freight on any Consignment exceeds Rs. 100 but does not exceed Rs. 150.

Where the freight on any Consignment exceeds Rs. 100 but does not exceed Rs. 150.

Where the freight on any Consignment exceeds Rs. 150 but does not exceed Rs. 225.

Where the freight on any Consignment exceeds Rs. 225 but does not exceed Rs. 300.

Where the freight on any consignment exceeds Rs. 300.

Surcharge

Nil.

Six paisa.

Twelve Paisa.

Twenty five paisa.

Fifty paisa.

One rupee.

Two rupees.

Two rupees.

Three rupees.

Four rupees.

Four rupees plus one rupee for
every hundred rupees in excess
of three hundred rupees of
freight.

FIFTH SCHEDULE

(See Sections. 12 and 15)

Fares (Passengers) — Amount of tax

On a first class ticket .. 50 paisa

On a Second class ticket .. 25 paisa

On an inter-class ticket .. 12 paisa

On a third class or deck ticket .. 6 paisa:

Provided that no tax shall be levied where the fare does not exceed Rs. 3.