

THE ¹[KHYBER PAKHTUNKHWA] FINANCE ACT, 1985.

²[KHYBER PAKHTUNKHWA] ACT NO. I OF 1985.

[First published after having received the assent to the Governor of the ³[Khyber Pakhtunkhwa] in the Gazette of ⁴[Khyber Pakhtunkhwa] {Extraordinary}, dated the 17th June, 1985].

17th June, 1985.

**AN
ORDINANCE**

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¹ Subs vide the Khyber Pakhtunkhwa Act No. IV of 2011.

² Subs vide the Khyber Pakhtunkhwa Act No. IV of 2011.

³ Subs vide the Khyber Pakhtunkhwa Act No. IV of 2011.

⁴ Subs vide the Khyber Pakhtunkhwa Act No. IV of 2011.

⁵ Subs vide the Khyber Pakhtunkhwa Act No. IV of 2011.

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to continue, levy and abolish certain taxes and cesses in the ⁵[Khyber Pakhtunkhwa].

WHEREAS it is expedient to continue, levy and abolish certain taxes and cesses in the ⁶[Khyber Pakhtunkhwa];

Preamble.

It is hereby enacted as follows:—

1. (1) This Act may be called the ⁷[Khyber Pakhtunkhwa] Finance Act, 1985.

Short title, extent and commencement.

(2) It shall extend to whole of the ⁸[Khyber Pakhtunkhwa].

(3) It shall come into force with effect from the first day of July, 1985.

2. The Gift Tax Act, 1963 (XIV of 1963), is hereby repealed.

Repeal of Act XIV of 1963.

3. In the West Pakistan Finance Act, 1965 (West Pakistan Act I of 1965) in section 12,-

Amendment of section 12 of West Pakistan Act I of 1965.

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) With effect from 1st July, 1985, there shall be levied and collected every year a tax on all hotels, payable by the owner or management thereof, at the following rates:

¹ Subs vide the Khyber Pakhtunkhwa Act No. IV of 2011.

² Subs vide the Khyber Pakhtunkhwa Act No. IV of 2011.

³ Subs vide the Khyber Pakhtunkhwa Act No. IV of 2011.

⁴ Subs vide the Khyber Pakhtunkhwa Act No. IV of 2011.

⁵ Subs vide the Khyber Pakhtunkhwa Act No. IV of 2011.

⁶ Subs vide the Khyber Pakhtunkhwa Act No. IV of 2011.

⁷ Subs vide the Khyber Pakhtunkhwa Act No. IV of 2011.

⁸ Subs vide the Khyber Pakhtunkhwa Act No. IV of 2011.

(i) Where daily charges per lodging in a hotel exceed Rs. 24/- but do not exceed Rs. 49/-	Rs. 2.00 per lodging unit per day.
(ii) Where such daily charges in a hotel exceed Rs. 49/- but do not exceed Rs. 99/-	Rs. 5.00 per lodging unit per day.
(iii) Where such daily charges in a hotel exceed Rs. 99/- but do not exceed Rs. 199/-	Rs. 10.00 per lodging unit per day.
(iv) Where such daily charges in a hotel exceed Rs. 199/- but do not exceed Rs. 299/-	Rs. 15.00 per lodging, unit per day
(v) Where such daily charges in a hotel exceed Rs. 299/-	Rs. 30.00 per lodging unit per day."

(b) in sub-section (2),—

(i) in clause (a), for the words "its class of hotels", the word "it" shall be substituted ; and

(ii) in clause (b), for the figure "7.00", the figure "24.00" shall be substituted;

(c) in sub-section (3), between the words "on the basis of" and the words "the total number", the words "fifty per cent of" shall be inserted;

(d) sub-section (5) shall be omitted; and

(e) in sub-section (6), for the commas appearing after the word "tax", the word "and" shall be substituted and the words "and the classification of hotels" shall be deleted.

4. In the ¹[Khyber Pakhtunkhwa] Finance Act, 1975 (²[Khyber Pakhtunkhwa] Act II of 1975), section 8 shall be deleted.

Deletion of section 8 of ³[Khyber Pakhtunkhwa] Act II of 1975.

¹ Subs vide the Khyber Pakhtunkhwa Act No. IV of 2011.

² Subs vide the Khyber Pakhtunkhwa Act No. IV of 2011.

³ Subs vide the Khyber Pakhtunkhwa Act No. IV of 2011.