

**THE WEST PAKISTAN FINANCE ACT, 1966.**

**(WEST PAKISTAN ACT, NO. I OF 1966.)**

[30th June, 1966.]

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**THE WEST PAKISTAN FINANCE ACT, 1966.**

**(WEST PAKISTAN ACT, NO. I OF 1966.)**

[30<sup>th</sup> June, 1966.]

*[First published, after having received the assent of the Governor of West Pakistan, in the Gazette of West Pakistan Extraordinary, dated the 30th June, 1966.]*

**AN  
ACT**

*to continue and levy taxes and duties in West Pakistan.*

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

It is hereby enacted as follows:

1. (1) This Act may be called the West Pakistan Finance Act, 1966. Short title, commencement and extent.  
(2) It shall come into force on and from the first day of July, 1966.  
(3) It shall extend, unless otherwise specified here-in after to the whole of the <sup>1</sup>[ Province of the Khyber Pakhtunkhwa] except the Tribal Areas.
2. In this Act, unless there is anything repugnant in the subject or context, "Government" means the Government of <sup>2</sup>[Khyber Pakhtunkhwa]. Definitions.
3. (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, <sup>3</sup>[.....] on the land-revenue payable in the agricultural year 1965-66 an additional amount of agricultural income-tax by way of surcharge at the rates specified in the First Schedule. Surcharge on agricultural Income-Tax in certain districts.

*Explanation*— For purposes of this section, "agricultural year" means the agricultural year as defined in the Punjab Land Revenue Act, 1887.

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<sup>1</sup> Substituted vide Khyber Pakhtunkhwa Act, No. IV of 2011.

<sup>2</sup> Substituted vide Khyber Pakhtunkhwa Act, No. IV of 2011.

<sup>3</sup> Omitted vide Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.

(2) The provisions of the <sup>1</sup>[Khyber Pakhtunkhwa] Agricultural Income-Tax Act, 1948, <sup>2</sup>[.....] shall, so far as may be apply to the assessment, collection and recovery of the surcharge imposed under this section.

4. 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 1966-67:—

Tax on  
cinemas.

- |  |                      |
|--|----------------------|
| (i) In the case of a cinema classed as a first class 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.  |

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 in <sup>3</sup>[Khyber Pakhtunkhwa] a surcharge on such tax at the following rates for the financial year 1966-67:—

Tax on Motor  
vehicles.

- |  |                     |
|--|---------------------|
| (i) Motor vehicles used for the transport or carriage of goods and materials.      | Twenty-five rupees. |
| (ii) Motor vehicles plying for hire and licensed to carry more than eight persons. | Fifty rupees.       |

6. (1) For the financial year 1966-67, there shall be levied and collected in the District of Karachi, a toll on fares and freights charged for transport by steam vessels and motor vessels plying in land waters, according to the scale set out in the Second Schedule.

Toll on fares  
and freights on  
in land traffic  
by vessels.

(2) The toll shall be collected by the owner or the charterer of the vessel and paid to Government.

(3) In this section and in section 7, "steam vessels" and "motor vessels" mean every description of vessel propelled, wholly or in part, by the agency of steam or oil.

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<sup>1</sup>Substituted vide Khyber Pakhtunkhwa Act, No. IV of 2011.

<sup>2</sup>Omitted vide Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.

<sup>3</sup>Substituted vide Khyber Pakhtunkhwa Act, No. IV of 2011.

7. (1) For the financial year 1966-67, there shall be levied and collected in the District of Karachi, a toll on steam vessels and motor vessel plying in inland waters at the rates specified hereunder-
- Tolls on vessels plying in inland water.
- On vessels of a tonnage of—
- |   |                               |
|---|-------------------------------|
| (a) Less than 100 tons                  | One hundred rupees.           |
| (b) 100 tons, but less than 500 tons.   | Two hundred and fifty rupees. |
| (c) 500 tons, but less than 1,000 tons. | Five hundred rupees.          |
| (d) 1,000 tons and Upwards              | One thousand rupees.          |
- (2) The toll shall be payable by the owner or the charterer of the vessel.
8. Until the 30th day of June, 1967, there shall be levied and paid on railway fares and freights a tax according to the scale set out in the Second Schedule.
- Tax on railway fares and freights.
9. If the person who is responsible for the payment of the tax or toll under section 4 <sup>1</sup>[ ..... ] fails to pay or collect the tax or toll, as the case may be, he shall be liable to pay a penalty not exceeding the amount of the toll or tax payable.
- Penalty.
10. No suit shall lie in any Civil Court to set aside or modify any assessment of tax or toll made under this Act and the rules made thereunder.
- Bar of suits in Civil Courts.
11. Where any tax or surcharge imposed by this Act is by way of any addition to or a surcharge on any existing tax imposed by or under an enactment in force in <sup>2</sup>[Khyber Pakhtunkhwa] the procedure 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 the additional tax or surcharge.
- Application of existing laws.
12. Government may, by notification in the official Gazette, make such omissions from, additions to, adaptations and modifications of, any West Pakistan Act as may be necessary for the purpose of the levy and collection of any tax imposed by this Act.
- Power to amend or vary an Act.

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<sup>1</sup>Omitted vide Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.

<sup>2</sup>Substituted vide Khyber Pakhtunkhwa Act, No. IV of 2011.

13. (1) Government may make rules for carrying into effect the purposes of this Act. Power to make rules.

(2) Without prejudice to the generality of the foregoing provision, such rules may provide for all or any of the following matters namely:-

- (i) the procedure for the assessment, collection and payment of any tax or toll levied under this Act; and
- (ii) any other matter incidental thereto.

(3) Any rules made or deemed to have been made under the corresponding provisions of the West Pakistan Finance Act, 1965, shall, so far as may be, be continued and be deemed to have been made under this Act.

**FIRST SCHEDULE**  
**[See SECTION 3]**

|   | <i>Surcharge</i>     |
|---|----------------------|
| Where the total land-revenue payable does not exceed Rs. 349.                         | Nil.                 |
| Where the total land-revenue payable exceeds Rs. 349 but does not exceed Rs. 499.     | Rupees twelve.       |
| Where the total land-revenue payable exceeds Rs.499 but does not exceed Rs. 749.      | Rupees twenty four.  |
| Where the total land-revenue payable exceeds Rs. 749 but does not exceed Rs. 999.     | Rupees fifty.        |
| Where the total land-revenue payable exceeds Rs. 999 but do not exceed Rs. 1,999.     | Rupees one hundred.  |
| Where the total land-revenue payable exceeds Rs. 1,999 but does not exceed Rs. 4,999. | Rupees two hundred.  |
| Where the total land-revenue payable exceeds Rs. 4,999 but does not exceed Rs. 9,999. | Rupees five hundred. |
| Where the total land-revenue payable exceeds Rs. 9,999.                               | Rupees one thousand. |

**SECOND SCHEDULE**  
**[See SECTIONS 6 AND 8]**

**PART I**

| <i>Freight (goods)</i>  | <i>Surcharge</i>   |
|---|--|
| Where the freight on any consignment does not exceed Rs. 3.                       | Nil  |
| Where the freight on any consignment exceeds Rs 3 but does not exceed Rs. 10.     | Six paisa.   |
| Where the freight on any consignment exceeds Rs. 10 but does not exceed Rs. 25.   | Twelve paisa.  |
| Where the freight on any consignment exceeds Rs. 25 but does not exceed Rs. 50.   | Twenty five paisa.   |
| Where the freight on any consignment exceeds Rs. 50 but does not exceed Rs. 75.   | Fifty paisa.   |
| Where the freight on any consignment exceeds Rs. 75 but does not exceed Rs. 100.  | One rupee.   |
| Where the freight on any consignment exceeds Rs. 100 but does not exceed Rs. 150. | Two rupees.  |
| Where the freight on any consignment exceed Rs. 150 but does not exceed Rs. 225.  | Three rupees.  |
| Where the freight on any consignment exceeds Rs. 225 but does exceed Rs. 300.     | Four rupees.   |
| Where the freight on any consignment exceeds Rs. 300.                             | Four rupees plus one rupees for every hundred rupees in excess of three hundred rupees of freight. |

**ART II**  
**FARES (PASSENGER)**

|                                 | <i>Amount of tax.</i> |
|---------------------------------|-----------------------|
| <b>On a first class ticket</b>  | 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.30.