

THE WEST PAKISTAN FINANCE ACT, 1967.
(WEST PAKISTAN ACT NO. IV OF 1967).

[30th June, 1967.]

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THE WEST PAKISTAN FINANCE ACT, 1967.
(WEST PAKISTAN ACT NO. IV OF 1967).

[30th June, 1967.]

(First published, after having received the assent of the Governor of West Pakistan, in the Gazette of West Pakistan (Extraordinary), dated the 30th June, 1967).

AN
ACT

to continue and levy certain 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, 1967.

Short title, commencement and extent.

(2) It shall come into force on and from the first day of July, 1967.

(3) It shall extend, unless otherwise specified hereinafter, to the whole of the ¹[Province of 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 ²[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 Districts of Bannu, Dera Ismail Khan, Hazara, Mardan, Kohat, Peshawar ³[.....] on the land-revenue payable in the agricultural year, 1966-67, an additional amount of agricultural income-tax by way of surcharge at the rate 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.

(2) The provisions of the ⁴[Khyber Pakhtunkhwa] Agricultural Income-tax Act 1948, ⁵[.....] shall so far as may be, apply to the assessment, collection and recovery of the surcharge imposed under this section.

¹Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

²Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

³Omitted vide Adaptation of laws Order, 1975.

⁴Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

⁵Omitted vide Adaptation of laws Order, 1975.

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, 1967-68:- 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 ¹[Khyber Pakhtunkhwa] a surcharge on such tax at the following rates for the financial year, 1967-68:- 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. Until the 30th day of June, 1968, 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.

7. With effect from 1st July, 1967, Schedule I of the stamp Act, 1899, shall have effect as if- Alteration in Stamp duty.

(a) In article 47-

- (i) in Division E, between the words "Except such a" and the word "RE-Insurance", the words "group term Insurance as is described in Division EE of this Article OR "A" were added; and
- (ii) after Division E, as so modified, the following new Division were inserted:-

¹Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

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 levied under this Act, in so far as such procedure is not provided in this Act. Power to make rules.

(2) Any rules made or deemed to have been made under the corresponding provisions of the West Pakistan Finance Act 1966, shall, so far as may be, be continued and be deemed to have been made under this Act. W. P. Act No.1 of 1966.

FIRST SCHEDULE**(See Section 3)**

	Surcharge
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 does 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 and fifty.
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 Section 6)****PART-I**

Freight (Goods)	Tax
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 exceeds Rs. 150 but does not exceed Rs. 225.	Three rupees.
Where, the freight on any consignment exceeds Rs. 225 but does not exceed Rs. 300.	Four rupees.
Where the freight on any consignment exceeds Rs. 300.	Four rupees plus one rupee for every hundred Rupees in excess of three hundred rupees of freight.

PART-II

Fares (Passenger)	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.