

**THE WEST PAKISTAN FINANCE ACT, 1968.**  
**(WEST PAKISTAN ACT NO. III OF 1968)**

[29<sup>th</sup> June, 1968.]

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**THE WEST PAKISTAN FINANCE ACT. 1968.**  
**W.P. ACT NO. III OF 1968.**

[29<sup>th</sup> June, 1968].

*First published, after having receiving the assent of the Governor of West Pakistan, in the Gazette of West Pakistan (Extraordinary, dated the 29<sup>th</sup> June, 1968.*

**AN**  
**ACT**

*to continue and levy certain taxes and surcharges in the Province of West Pakistan.*

WHEREAS it is expedient to continue and levy certain taxes and surcharges 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, 1968. Short title, commencement and extent.
- (2) It shall come into force on and from the first day of July, 1968.
- (3) It shall extend, unless otherwise specified hereinafter, to the whole of the <sup>1</sup>[Province of Khyber Pakhtunkhwa], except the Tribal Areas.
2. (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, <sup>2</sup>[.....] on the land revenue payable in the agricultural year 1967-68 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 West Pakistan Land Revenue Act 1967.

(2) The provisions of the <sup>3</sup>[Khyber Pakhtunkhwa] Agricultural Income-tax Act, 1948, <sup>4</sup>[.....] shall, so far as may be, apply to the assessment, collection and recovery of the surcharge imposed under this section.

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

<sup>2</sup>Omitted vide Adaptation of laws Order, 1975.

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

<sup>4</sup>Omitted vide Adaptation of laws Order, 1975.

3. 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 1968-69 :- 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.  |
4. There shall be levied and collected in any area in which tax is imposed on motor vehicles, by or under any enactment in force in the <sup>1</sup>[Khyber Pakhtunkhwa] a surcharge on such tax payable by the person by whom the tax is payable, at the following rates for the financial year 1968-69:- Surcharge on motor vehicles tax.
- |      |   |                     |
|------|---|---------------------|
| (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.       |
5. Until the 30th day of June, 1969, there shall be lived 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.
6. In section 12 of the West Pakistan Finance Act, 1964 (XXXIV of 1964), for sub-section (4), the following sub-section shall be substituted, namely:- Amendment of section 12 of W.P. Act No. XXXIV of 1964.
- "(4) The proceeds of the cess shall be utilised for-
- |      |  |
|------|--|
| (i)  | special maintenance and development of roads and bridges and special plant protection services in the areas comprising the Mill Zones;                       |
| (ii) | maintenance and development of such roads and bridges outside the Mill Zones, as in the opinion of Government, are primarily used for sugarcane traffic; and |

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

- (iii) other activities directed towards the development of sugar-cane production.

7. If the person responsible for the payment of the tax under section 3 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. Penalty.

8. Where any tax or surcharge imposed by this Act is by way of an addition to, or a surcharge on, any existing tax imposed by or under an enactment in force in <sup>1</sup>[Khyber Pakhtunkhwa] 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 or surcharge. Application of existing laws.

9. No suit shall lie in any Civil Court to set aside or modify any assessment, levy or collection of a tax or surcharge made under this Act and the rules thereunder or any penalty imposed under section 7. Bar of suits in Civil Court.

10. (1) The Provincial 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 or the imposition of any penalty 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, 1967, shall, so far as may be, be continued and be deemed to have been made under this Act. W.P. Act No. IV of 1967.

## FIRST SCHEDULE

[See Section 2]

	Surcharge
Where the total land-revenue payable does not exceed Rs. 349.	Nil.
Where the total land-revenue payable exceeding Rs. 349 but does not exceed Rs. 499.	Rupees twelve.

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

	<b>Surcharge</b>
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 5]

### **PART-I**

<b>Fares (Passenger)</b>	<b>Amount of Tax</b>
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 ticket	6 paisa.

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

**PART-II****[See Section 2]**

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 pasia.
Where the freight on any consignment exceeds Rs. 10 but does not exceed Rs. 25.	Twelve pasia.
Where the freight on any consignment exceeds Rs. 25 but does not exceed Rs. 50.	Twenty-five pasia.
Where the freight on any consignment exceeds Rs. 50 but does not exceed Rs. 75.	Fifty pasia.
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.