

THE ¹[KHYBER PAKHTUNKHWA] FINANCE ACT, 1974.

²[KHYBER PAKHTUNKHWA] ACT NO. III OF 1974.

[29th June, 1974.]

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

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

³ Substituted vide Khyber Pakhtunkhwa Act, No. IV of 2011.

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²[KHYBER PAKHTUNKHWA] ACT NO. III OF 1974.

[29th June, 1974.]

[First published after having received the assent of the Governor of the ³[Khyber Pakhtunkhwa] in the Gazette of ⁴[Khyber Pakhtunkhwa] (Extra-Ordinary), dated the 29th June, 1974.]

**AN
ACT**

to continue and levy certain taxes and surcharges in the ⁵[Khyber Pakhtunkhwa].

WHEREAS it is expedient to continue and levy certain taxes, cesses and surcharges in the ⁶[Khyber Pakhtunkhwa] in the manner hereinafter appearing. Preamble.

It is hereby enacted as follows—

1. (1) This Act may be called the ⁷[Khyber Pakhtunkhwa] Finance Act, 1974. Short title, extent and commencement.

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

(3) It shall come into force on and from the first day of July, 1974,

2. In this Act, unless the context otherwise requires, the following expressions shall have the meanings hereby respectively assigned to them, that is to say Definitions.

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

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

³ Substituted vide Khyber Pakhtunkhwa Act, No. IV of 2011.

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

⁵ Substituted vide Khyber Pakhtunkhwa Act, No. IV of 2011.

⁶ Substituted vide Khyber Pakhtunkhwa Act, No. IV of 2011.

⁷ Substituted vide Khyber Pakhtunkhwa Act, No. IV of 2011.

⁸ Substituted vide Khyber Pakhtunkhwa Act, No. IV of 2011.

(a) “agricultural year” means the agricultural year as defined in the West Pakistan Land Revenue Act, 1967 (W. P. Act No. XVII of 1967); and

(b) “Government” means the Government of ¹[Khyber Pakhtunkhwa].

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 and Peshawar on the land revenue payable in the agricultural year 1973-74, an additional amount of agricultural income-tax by way of surcharge at the rate specified in the First Schedule to this Act. Surcharge on agricultural income-tax in certain Districts.

(2) The provisions of the ²[Khyber Pakhtunkhwa] Agricultural Income-Tax Act, 1948 (³[Khyber Pakhtunkhwa] Act No. XVII of 1948), shall so far as may be, apply to the assessment, collection and recovery of the surcharge imposed under this section.

4. (1) There shall be levied and collected a tax on cinema payable by the owner or management thereof at the following rates for the financial years 1974-75:— Cinema Tax.

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

(2) If the person responsible for the payment of the tax under subsection (1) 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.

5. There shall be levied and collected in any area in which a tax is imposed motor vehicles by or under any enactment in force, a surcharge on such tax, payable by the person by whom the tax is payable at the following rates for the financial year 1974-75:— Surcharge on motor vehicle tax.

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

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

³ Substituted vide Khyber Pakhtunkhwa Act, No. IV of 2011.

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| (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. |

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| 6. Notwithstanding anything to the contrary contained in the West Pakistan Motor Vehicles Ordinance, 1965 (W.P. Ord. No. XIX of 1965), or the West Pakistan Motor Vehicles Rules, 1969, the fees payable under the rules mentioned in column 2 of the Second Schedule to this Act, shall, in the financial year 1974-75 be paid at the rates specified in column 3 thereof. | Enhancement of fees relating to motor vehicles. |
| 7. With effect from first day of July, 1974, in the ¹ [Khyber Pakhtunkhwa] Finance Act, 1973—

(a) in section 7, sub section (2) shall be omitted; and

(b) in section 8, sub-section (2) shall be omitted. | Amendment of sections 7 and 8 of ² [Khyber Pakhtunkhwa] Act No. XII of 1973. |
| 8. Where any tax, fee cess or surcharge imposed by this Act is by way of an addition to, or a surcharge on any existing tax imposed by or under any enactment in force, 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 fee, cess or surcharge. | Application of existing laws. |
| 9. No suit shall lie in any Civil Court to set aside or modify any assessment, levy of collection of tax, fee, duty cess or surcharge made under this Act and the rules thereunder, or any penalty imposed under sub-section (2) of section 4. | Bar of suits in Civil Courts. |
| 10. (1) Government may make rules for carrying into effect the purposes of this Act, and such rules may, among other matters, prescribe the procedure rules for the assessment, collection and payment of any tax, fee or cess levied, or imposition of any penalty under this Act, in so far as such procedure is not provided in this Act. | Power to make rules. |

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

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

(2) Any rules made or deemed to have been made under the corresponding provisions of the ¹[Khyber Pakhtunkhwa] Finance Act, 1973 (²[Khyber Pakhtunkhwa] Act, No. XII of 1973), shall so far as may be, be continued and be deemed to have been made under this Act.

FIRST SCHEDULE

(See section 3)

	Surcharge
Where the total land revenue payable does not exceeds 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.

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

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

SECOND SCHEDULE

(See Section . 6)

Serial No.	Description of fees and the relevant rule of the West Pakistan Motor Vehicles Rules, 1969.	Rate of fee.
1	2	3
		Rs.
1.	Fee for the test of competence to drive, under sub-rule (3) of rule 8.	10
2.	Fee for a duplicate licence, under sub-rule (6) of rule 13, sub-rule (4) of rule 14 and sub-rule (4) of rule 15.	10
3.	Fee for learner's driving licence, under sub-rule (2) of rule 19.	10
4.	Fee for the issue of driving licence, under clause (i) of rule 26.	20
5.	Fee for renewal of driving licence, under clause (ii) of rule 26—	
	(a) where the application for renewal is made within thirty days from the date of the expiry of the licence;	10
	(b) where the application for renewal is made after thirty days of the date of the expiry of the licence.	20
6.	Fee for a duplicate certificate on loss or destruction of certificate of registration and certificate of fitness of a vehicle, other than a transport vehicle, under rule 37.	10
7.	Fee for duplicate certificate on loss destruction of certificate of registration and certificate of fitness of a transport vehicle, under rule 38.	15

Serial No.	Description of fees and the relevant rule of the West Pakistan Motor Vehicles Rules, 1969.	Rate of fee.
1	2	3
8.	Fee for duplicate certificate of a defaced or torn certificate of registration and certificate of fitness of a transport vehicle, under rule 39.	15
9.	Registration fee under rule 42—	
	(a) in respect of a motor cycle and an invalid carriage or a traylor not having more than two wheels and not weighing more than one ton unladen;	10
	(b) in respect of a heavy transport vehicle;	60
	(c) in respect of any other vehicle;	30
	(d) in respect of temporary registration of any vehicle.	10
10.	Fee for transfer of ownership of a motor vehicle, under rule 47.	Same as in serial No. 9 for registration.