

**THE <sup>1</sup>[KHYBER PAKHTUNKHWA] FINANCE ACT, 1977.**

**<sup>2</sup>[KHYBER PAKHTUNKHWA] ACT NO. X OF 1977.**

[28th June, 1977.]

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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 Ord No. IX of 1980.

<sup>4</sup>Omitted vide Khyber Pakhtunkhwa Ord No. VI of 1981.

<sup>5</sup>Omitted vide Khyber Pakhtunkhwa Ord No. XIV of 1977.

**THE <sup>1</sup>[KHYBER PAKHTUNKHWA] FINANCE ACT, 1977.**

**<sup>2</sup>[KHYBER PAKHTUNKHWA] ACT NO. X OF 1977.**

[28th June, 1977.]

*(First published after having received the assent of the Governor of the <sup>3</sup>[Khyber Pakhtunkhwa] in the Gazette of <sup>4</sup>[Khyber Pakhtunkhwa] (Extraordinary), dated the 28th June, 1977).*

**AN  
ACT**

*to continue and levy certain taxes, cesses and surcharges in the <sup>5</sup>[Khyber Pakhtunkhwa]*

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

It is hereby enacted as follows:—

1. (1) This Act may be called the <sup>7</sup>[Khyber Pakhtunkhwa] Finance Act, 1977. Short title, extent and commencement.
- (2) It shall extend to the whole of the <sup>8</sup>[Province of the Khyber Pakhtunkhwa.]
- (3) It shall come into force on and from the 1st day of July 1977.
2. In this Act, unless the context otherwise requires, “Government” means the Government of the <sup>9</sup>[Khyber Pakhtunkhwa.] Definitions.

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

<sup>4</sup> Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

<sup>5</sup> Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

<sup>6</sup> Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

<sup>7</sup> Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

<sup>8</sup> Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

<sup>9</sup> Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

3. (1) <sup>1</sup>[For each financial year, there shall be levied and collected a tax on cinema payable by the proprietor thereof at the following rates: Cinema tax.

(i) in the case of a cinema .....Rs. 4000.00 per annum.  
classeda firstclass  
cinema;

(ii) in the case of a cinema..... Rs. 2000.00 per annum.  
classeda second class  
cinema; and

(iii)in the case of a cinema ..... Rs. 500.00 per annum.  
classeda third class  
cinema:

Provided that the tax, at the discretion of the proprietor of a cinema, may be deposited for three years at a time, in advance, in which case the rate of tax for each three years shall be Rs. 10,000.00 Rs. 5,000.00 and 1,000.00 respectively.]

(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.

(i) motor vehicles used for transport..... twenty-five rupees  
or carriage of goods and materials;

(ii) motor vehicles plying for hire and..... fifty rupees.  
licensed to carry more than eight  
persons.

<sup>2</sup>[4. ....]

5. Notwithstanding anything to the contrary contained in the Provincial 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 First Schedule to this Act, shall, for each financial years, be paid at the rates specified in column 3 thereof. Enhancement of fees relating to motor vehicles.

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<sup>1</sup>Substituted vide Khyber Pakhtunkhwa Act No. 1 of 1998.

<sup>2</sup>Omitted vide Khyber Pakhtunkhwa Ord No. IX of 1980.

<sup>1</sup>[6.....]

<sup>2</sup>[7.....]

8. With effect from 1st day of July, 1977, in the West Pakistan Urban Immovable Property Tax Act, 1958 (W. P. Act No. V of 1958), in section 4, in clause (c). — Amendment of W.P Act No. V of 1958.

- (a) in sub-clause (i), for the words “two hundred and sixteen rupees”, the words “six hundred rupees” shall be substituted, and
- (b) in sub-clause (ii), for the words “eight hundred and ten rupees”, the words “one thousand and two hundred rupees” shall be substituted.

9. With effect from 1st day of July, 1977, in the West Pakistan Finance Act, 1964 (W.P. Act No. XXXIV of 1964). Amendment of W.P Act No. XXXIV of 1964.

- (a) in section 13, in sub-section (1), for the words “units of”, the words and commas “charges for, or, as the case may be, the units of,” shall be substituted;
- (b) in the Fifth Schedule in Article 1, for clauses (a), (b) and (c), the following shall be substituted, namely:—

- (a) Residential..... 8 per cent ad valorem on the charges or office purposes. for energy consumed.
- (b) Commercial..... 5 per cent ad valorem on the charges purposes. for energy consumed.
- (c) An industrial..... 5 per cent ad valorem on the charges undertaking. energy consumed.

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<sup>1</sup>Omitted vide Khyber Pakhtunkhwa Ord No. VI of 1981.

<sup>2</sup>Omitted vide Khyber Pakhtunkhwa Ord No. XIV of 1977.

- (d) Tubewells,..... one paisa for every two units of irrigation and energy consumed. agricultural machinery.

10. 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.

11. No suit shall lie in any Civil Court to set aside or modify any assessment, levy or collection of a tax, fee, duty, cess or surcharge made under this Act, and the rules thereunder, or any penalty imposed under subsection (2) of section 3. Bar of suit in Civil Court.

12. (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, fee, surcharge 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.

(2) Any rules made or deemed to have been made under the corresponding provisions of the <sup>1</sup>[Khyber Pakhtunkhwa]Finance Act, 1976 (<sup>2</sup>[Khyber Pakhtunkhwa] Act No. VII of 1976), shall, so far as may be, continued and be deemed to have been made under this Act.

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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.

**FIRST SCHEDULE**  
(See Section 5.)

Serial No.	Description of Fees and the relevant rule of the West Pakistan Motor Vehicles Rules, 1969.	Rate of Fee
1	2	3
		<b>Rs.</b>
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 the 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 a duplicate certificate on loss or destruction of certificate of registration and certificate of fitness of a transport vehicle, under rule 38.	15

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1	2	3
		<b>Rs.</b>
8.	Fee for duplicate certificate of a defaced or torn certificate of 15 registration and certificate of fitness of a transport vehicle, under rule 39.	
9.	Registration fee under rule 42—	
	(a) in respect of a motor cycle and an invalid carriage or a trailer not having more than two wheels and not weighing more than one ton unladen;	10
	(b) in respect of 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 9 for registration.

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