

**THE <sup>1</sup>[KHYBER PAKHTUNKHWA] FINANCE ORDINANCE, 1978.**

**<sup>2</sup>[KHYBER PAKHTUNKHWA]ORDINANCE OF XII 1978.**

**[29th June, 1978.]**

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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. V of 1982.

**THE <sup>1</sup>[KHYBER PAKHTUNKHWA] FINANCE ORDINANCE, 1978.**

**<sup>2</sup>[KHYBER PAKHTUNKHWA]ORDINANCE OF XII 1978.**

**[29th June, 1978.]**

**AN  
ORDINANCE**

*to Continue and levy certain taxes, cesses and surcharges in the <sup>3</sup>[Khyber Pakhtunkhwa].*

WHEREAS it is expedient to continue and levy certain taxes, cesses and surcharges in the <sup>4</sup>[Khyber Pakhtunkhwa] in the manner hereinafter appearing; Preamble.

AND WHEREAS the Governor of the <sup>5</sup>[Khyber Pakhtunkhwa]is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July 1977, read with the Laws (Continuance in Force) Order, 1977, (C. M. L. A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the Governor of the <sup>6</sup>[Khyber Pakhtunkhwa]is pleased to make and promulgate the following Ordinance:—

1. (1) This Ordinance may be called the <sup>7</sup>[Khyber Pakhtunkhwa]Finance Ordinance, 1978.

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 first day of July, 1978.

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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.

2. In this Ordinance, unless the context otherwise requires, “Government” Definition.  
means the Government of the <sup>1</sup>[Khyber Pakhtunkhwa].

[3.....]

4. In the West Pakistan Motor Vehicles Taxation Act, 1958 (W. P. Act No. Amendment of  
XXXII of 1958),— W.P. Act No.  
XXXII of  
1958.

(a) after section 5, the following new section shall be inserted  
namely:

“5-A. Rebate.—If a person liable to pay any tax under this  
Act, pays, in the first month of the year for which the tax is  
due, such tax in lump sum for the whole year, he shall be  
entitled to have a rebate at the rate of ten per cent of the tax to  
which he is liable.”,

(b) in section 8, in sub-section (1), after the word “liable”  
appearing at the end, the following shall be added, namely:

“in the case of first default and three-times the amount of the  
tax to which he is found liable in the case of any subsequent,  
defaults”;

(c) in section 9, for the words “an amount equal to the amount of  
the tax to which he is liable” appearing at the end, the  
following shall be substituted, namely;

“twice the amount of the tax to which he is liable, in the case of  
first default, and three- times the amount of the tax to which he  
is liable, in the case of any subsequent defaults”;

(d) with effect from 1st July, 1978, the Schedule shall have effect  
subject to the modifications specified in the First Schedule to  
this Ordinance.

5. Notwithstanding anything to the contrary contained in the Provincial Enhancement  
Motor Vehicles Ordinance, 1965 (W. P. Ord No. XIX of 1965, or the West of fees relating  
Pakistan Motor Vehicles Rules, 1969, the fees payable under the rules to motor  
mentioned in column 2 of the Second Schedule to this Ordinance, shall, for the vehicles.

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

<sup>2</sup>Omitted vide Khyber Pakhtunkhwa Ord No. V of 1982.

financial year, 1978-79, be paid at the rates specified in column 3 thereof.

6. Where any tax, fee, cess or surcharge imposed by this Ordinance, 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, collector 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.

7. 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 Ordinance and the rules made thereunder. Bar of suit in Civil Court.

8. (1) Government may make rules for carrying into effect the purposes this Ordinance 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 Ordinance in so far as such procedure is not provided in this Ordinance. 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, 1977 (<sup>2</sup>[Khyber Pakhtunkhwa]Act No. X of 1977), shall, so far as may be, be continued and be deemed to have been made under this Ordinance.

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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 4).

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In the Schedule to the West Pakistan Motor Vehicles Taxation Act, 1958 (W, P. Act No. XXXII of 1958),—

(i) In serial No. 3, for items (c), (d), (e), (f) and (g), the following shall be substituted, namely:

“(c) All vehicles with maximum laden capacity upto 5,000 Ibs, including delivery vans.	300
(d) All vehicles with maximum laden capacity exceeding 5,000 Ibs. but not exceeding 8,960 Ibs.	500
(e) All vehicle with maximum laden capacity exceeding 8,960 Ibs, but not exceeding 13,440 Ibs.	1200
(f) All vehicles with maximum laden capacity exceeding 13,440 Ibs. but not exceeding 17,920 Ibs.	1500
(g) All vehicles with maximum laden capacity exceeding 17,920 Ibs.	2260”;

(ii) in serial No. 5, for item (c), the following shall be substituted, namely:

“(c) Other vehicle seating more than 6 persons.	132 per Seat”;
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(iii) in serial No. 6, for items (c) and (d) the following shall be substituted, namely:

“(c) seating not more than 4 persons.	304
(d) seating more than 4 persons, for every additional person that can be seated.	76 per Seat”;

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**SECOND SCHEDULE.**

(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
		Rs.
1.	Fee for the test of competence to drive, under Sub-rule (3) of rule 8.	20
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.	20
3.	Fee for learner's driving licence, under sub-rule (2) of rule 19.	20
4.	Fee for the issue of driving licence, under clause (i) of rule 26—	
	(a) for heavy transport vehicles;	100
	(b) for other vehicles.	50
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—	
	(i) in respect of heavy transport vehicles;	50
	(ii) in respect of other vehicles, and	20
	(b) where the application for renewal is made after thirty days of the date of the expiry of the licence,—	
	(i) in respect of heavy transport vehicle; and	50
	(ii) in respect of other vehicles.	30

1	2	3
		<b>Rs.</b>
6.	Fee under sub-rule (9) of rule 35 —	
	(a) for grant of a certificate of fitness —	
	(i) in respect of heavy transport vehicle;	100
	(ii) in respect of other vehicles; and	50
	(b) for renewal of certificate of fitness—	
	(i) where the vehicle, in respect of which the certificate is required, is produced for inspection within fifteen days of the expiry of the certificate—	
	(1) for heavy transport vehicle;	
	(2) for other vehicles; and	50
	(ii) where the vehicle is not produced for inspection within the aforesaid period of fifteen days—	25
	(1) for heavy transport vehicle; .....	100 plus a penalty at the rate of Rs.10 per month or part of a month.
	(2) for other vehicles. ....	50 plus a penalty at the rate of Rs.5 per month or part of a month.

1	2	3
		<b>Rs.</b>
7.	Fee for a duplicate certificate of registration and certificate of fitness of a vehicle, other than a transport vehicle, under rule 37—	
	(i) when the original certificate is lost or destroyed;	50
	(ii) when the original certificate is defaced or torn.	20
8.	Fee for a duplicate certificate of registration and certificate of fitness of transport vehicle under rule 38—	
	(i) when the original certificate is lost or destroyed;	100
	(ii) when the original certificate is defaced or torn.	30
9.	Fee for duplicate certificate of a defaced or torn certificate of registration and certificate of fitness of a transport vehicle, under rule 39.	30
10.	Registration fee under rule 42—	
	(a) in respect of motor cycle or a trailer not having more than two wheels and not weighing more than one ton unladen;	20
	(b) in respect of an invalid carriage;	10
	(c) in respect of heavy transport vehicle;	250
	(d) in respect of any other vehicle;	100
	(e) in respect of temporary registration of any vehicle.	15
11.	Fee for transfer of ownership of a motor vehicle under rule 47.	Same as in serial No. 10 for registration.

