

THE ¹[KHYBER PAKHTUNKHWA] FINANCE ORDINANCE, 1980.

²[KHYBER PAKHTUNKHWA] ORDINANCE No. IX OF 1980.

30th June, 1980.

**AN
ORDINANCE**

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¹ Subs. Vide the Khyber Pakhtunkhwa Act No. IV of 2011.

² Subs. Vide the Khyber Pakhtunkhwa Act No. IV of 2011.

³ Subs. Vide the Khyber Pakhtunkhwa Act No. IV of 2011.

⁴ Subs. Vide the Khyber Pakhtunkhwa Act No. IV of 2011.

**THE ¹[KHYBER PAKHTUNKHWA] FINANCE ORDINANCE,
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²[KHYBER PAKHTUNKHWA] ORDINANCE No. IX OF 1980.

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**AN
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to continue and levy certain taxes, cesses and surcharges in ³[Khyber
Pakhtunkhwa Province]

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

Preamble.

AND WHEREAS the Governor of the ⁵[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 ⁶[Khyber Pakhtunkhwa] is pleased to make and promulgate the following Ordinance.

1. (1) This Ordinance may be called the ⁷[Khyber Pakhtunkhwa] Finance Ordinance, 1980.

Short title extent and commencement.

(2) It shall extend to the whole of the ⁸[Khyber Pakhtunkhwa];

(3) It shall come into force on and from the first day of July, 1980.

2. In this Ordinance, unless the context otherwise requires, "Government" means the Government of the ⁹[Khyber Pakhtunkhwa].

Definition.

3. With effect from first July, 1980, in the Stamp Act, 1899 (II of 1899), in Schedule I, below the existing table against clause (b) of Article 40, under the heading "Proper Stamp duty", the following Note shall be added, namely.

Amendment of section I to Act II 1899.

¹ Subs. Vide the Khyber Pakhtunkhwa Act No. IV of 2011.

² Subs. Vide the Khyber Pakhtunkhwa Act No. IV of 2011.

³ Subs. Vide the Khyber Pakhtunkhwa Act No. IV of 2011.

⁴ Subs. Vide the Khyber Pakhtunkhwa Act No. IV of 2011.

⁵ Subs. Vide the Khyber Pakhtunkhwa Act No. IV of 2011.

⁶ Subs. Vide the Khyber Pakhtunkhwa Act No. IV of 2011.

⁷ Subs. Vide the Khyber Pakhtunkhwa Act No. IV of 2011.

⁸ Subs. Vide the Khyber Pakhtunkhwa Act No. IV of 2011.

⁹ Subs. Vide the Khyber Pakhtunkhwa Act No. IV of 2011.

"Note:—For securing loan from the commercial Banks for industrial purposes, the rate of Stamp duty chargeable shall, however, be as on a bond (No. 15) for the amount secured by such deed".

4. With effect from first July, 1980, in the West Pakistan Urban Immovable Property Tax Act, 1958 (W. P. Act V of 1958), in section 4, in clause (c), in sub-clause (ii), for the words "two thousand and four hundred rupees", the words "four thousand and eight hundred rupees" shall be substituted.

Amendment of W.P Act V of 1958.

5. With effect from first July, 1980—

Amendment of W.P Act XXXII of 1958.

(a) in the West Pakistan Motor Vehicles Taxation Act, 1958 (W. P Act XXXII of 1958), in section 5-A, for the words "ten percent", the words "fifteen per cent" shall be substituted; and

(b) the existing Schedule to the said Act shall be substituted by the First Schedule to this Ordinance.

6. Notwithstanding anything to the contrary contained in the West Pakistan Motor Vehicles Rules, 1969, the fees payable under the rules mentioned in column 2 of the Second Schedule to this Ordinance shall, with effect from first July, 1980, be paid at the rate specified in column 3 thereof.

Enhancement of fees relating to motor vehicles.

7. With effect from first July, 1980 in the ¹[Khyber Pakhtunkhwa] Finance Act, 1977 (²[Khyber Pakhtunkhwa] Act X of 1977), section 4 shall be omitted.

Omission of section 4 of ³[Khyber Pakhtunkhwa] Act X of 1977.

8. With effect from first July, 1980, in the ⁴[Khyber Pakhtunkhwa] Finance Ordinance, 1978 (⁵[Khyber Pakhtunkhwa] Ord. XII of 1978), in section 3, in sub-section (1) for the words "twenty paise", the words "twenty-five paise" shall be substituted.

Amendment of section 3 of ⁶[Khyber Pakhtunkhwa] Ord: XII 1978.

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

10. 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

Bar of suit in Civil Court.

¹ Subs. Vide the Khyber Pakhtunkhwa Act No. IV of 2011.

² Subs. Vide the Khyber Pakhtunkhwa Act No. IV of 2011.

³ Subs. Vide the Khyber Pakhtunkhwa Act No. IV of 2011.

⁴ Subs. Vide the Khyber Pakhtunkhwa Act No. IV of 2011.

⁵ Subs. Vide the Khyber Pakhtunkhwa Act No. IV of 2011.

⁶ Subs. Vide the Khyber Pakhtunkhwa Act No. IV of 2011.

under this Ordinance and the rules made thereunder.

11. (1) Government may make rules for carrying into effect the purposes of this Ordinance and such rules may 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 under the corresponding provisions of the ¹[Khyber Pakhtunkhwa] Finance Ordinance, 1979 (²[Khyber Pakhtunkhwa], Ord. II of 1979), shall so far as may be, be continued and be deemed to have been made under this Ordinance.

¹ Subs. Vide the Khyber Pakhtunkhwa Act No. IV of 2011.

² Subs. Vide the Khyber Pakhtunkhwa Act No. IV of 2011.

FIRST SCHEDULE.
(See Section 57)

| Serial No. | Description of motor vehicles | Amount of rate of tax. |
|---------------|---|---------------------------|
| 1 | 2 | 3 |
| 1. | Cycles (including motor scooters and cycles with attachment for propelling the same by mechanical process) not exceeding 410 K.G. in unladen weight:— | Rs. |
| | (a) Bicycle not exceeding 90 K.G. in unladen weight .. | 52 |
| | (b) Bicycles exceeding 90 K.G. in unladen weight .. | 68 |
| | (c) Bicycles if used for drawing a trailer or side car, in addition .. | 16 |
| | (d) Tricycles .. | 64 |
| 2. | Vehicles not exceeding 260 K.G in unladen weight, adapted and used for invalids | 5 |
| 3. | Vehicles used for the transport or haulage of goods or materials (including tricycles weighing more than 410 K. G. in unladen weight:— | |
| | (a) Electricity propelled vehicles not exceeding 1250 K. G. in unladen weight. | 56 |
| | (b) Vehicles other than such electrically propelled vehicles as aforesaid not exceeding 615 K. G. unladen weight. | 25 |
| | (c) All vehicles with maximum laden capacity upto 2030 K.G. (including delivery vans). | 376 |
| | (d) All vehicles with maximum laden capacity exceeding 2030 K.G. but not exceeding 4060 K. G. | 628 |
| | (e) All vehicles with maximum laden capacity exceeding 4060 K. G. but not exceeding 6090 K. G. | 1200 |
| | (f) All vehicles with maximum laden capacity exceeding 6090 K.G. 1876 but not exceeding 8120 K.G | 1876 |

| | |
|---|---------------|
| (g) All vehicles with maximum laden capacity exceeding 8120 K.G. | 2828 |
| (h) Extra charges for trailer not exceeding 2030 K. G. in laden capacity. | 252 |
| 4. Vehicles plying for hire and ordinarily used for the transport of passengers (taxis and buses), exclusively within the limits of a Corporation, a Municipality or a Cantonment— | |
| (a) Tram cars .. | 28 |
| (b) Tricycles propelled by mechanical power (rickshaw cabs seating not more than 3 persons). | 392 |
| (c) Other vehicles seating not more than 4 persons. .. | 520 |
| (d) Other vehicles seating more than 4 persons but not more than 6 persons. | 652 |
| (e) Other vehicles seating more than 6 persons but not more than 20 persons. | 132 per seat, |
| (f) Other vehicles seating more than 20 persons. | 88 per seat. |
| 5. Vehicles plying for hire and ordinarily used for the transport of passengers (taxis and buses) not exclusively within the limits of a Corporation, a Municipality or a Cantonment- | |
| (a) Tram cars .. | 28 |
| (b) Tricycles propelled by mechanical power (rickshaw cabs seating not more than 3 persons). | 392 |
| (c) Other vehicles seating not more than 4 persons .. | 520 |
| (d) Other vehicles seating more than 4 persons but not more than 6 persons. | 652 |
| (e) Other Vehicles seating more than 6 persons. | 168 per seat |

*Note:—*The number or persons mentioned in Articles 4 and 5 does not include the driver and as the case may be, the cleaner, the conductor or the attendant of the vehicle.

6. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule.-

| | |
|---|-------------|
| (a) Seating not more than one person .. | 132 |
| (b) Seating not more than 3 persons .. | 268 |
| (c) Seating not more than 4 persons .. | 384 |
| (d) Seating more than 4 persons for every additional person that can be seated. | 96 per seat |

Note:— Station wagons used for private purposes shall be taxed under Article 6.

SECOND SCHEDULE.

(See Section)

| Serial No. | Description of fees and the relevant rule of the West Pakistan Motor Vehicles Rules, 1969 | Amount of rate of tax |
|------------|--|-----------------------|
| 1 | 2 | 3 |
| 1 | Fee for the test or competence to drive, under sub-rule (3) of rule 8. | 125 |
| 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. | 150 |
| 3 | Fee for learner's driving licence, under sub-rule (2) of rule 19 | 125 |
| 4 | Fee for the issue of driving licence, under clause (i) of rule 26— | |
| | (a) for heavy transport vehicles, | 300 |
| | (b) for other vehicles. | 200 |
| 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; .. | 200 |
| | (ii) in respect of other vehicles; and .. | 100 |
| | (b) where the application for renewal is made after | |

¹ From S. No.1 to 5 values subs. vide Khyber Pakhtunkhwa Finance Act No. IV of 1992.

thirty days of the date of expiry of the licence—

- (i) in respect of heavy transport vehicles: .. 300
- (ii) in respect of other Vehicles .. 200”

6. Fee under sub-rule (9) of rule 35—

(a) for grant of a certificate of fitness—

- (i) in respect of heavy transport vehicles .. 100
- (ii) in respect of other vehicles .. 50

(b) for renewal of certificate of fitness—

i) where the vehicles in respect of which the certificate is required, is produced for inspection within fifteen days of expiry of the certificate—

- (1) for heavy transport vehicles .. 50
- (2) for other vehicles; and .. 25

(ii) where the vehicles is not produced for inspection within the aforesaid period of fifteen days—

- (1) for heavy transport vehicles .. 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 |
| ¹ “7. Fee for a duplicate of registration and certificate of fitness in respect of Motor Vehicles under rules 37, 38 and 39. | | |
| | | An amount to half of the registration fee under rule 42. |
| | (a) when the original certificate is lost or destroyed. .. | 50 |
| | (b) when the original certificate is defaced or torn. .. | 20” |
| 8. Deleted ² [*****]. | | |
| 9. Deleted ³ [*****]. | | |
| ⁴ “10. Registration fee under rules 42 and 48- | | |
| | (a) in respect of Motor Cycles or a Trailer not having more than two wheels and not weighing more than one ton unladen. | 100 |
| | (b) in respect of an invalid carriage .. | 10 |
| | (c) in respect of heavy transport vehicles .. | 1000 |
| | (d) in respect of other vehicle .. | |
| | (i) not exceeding 1000cc engine capacity; | 550 |
| | (ii) exceeding 1000cc but not exceeding 3000cc; | 650 |
| | (iii) exceeding 3000 cc; | 800 |
| | (e) in respect of tractor; | 450 |
| | (f) in respect of temporary registration of any vehicle. | 200” |
| | ⁵ “Provided that, notwithstanding the registration fee prescribed for various motor vehicles, fee for motor vehicles on first registration shall be charged ad valorem- | |
| | (i) at the rate of ⁶ [one] per cent of the duty paid value of the imported vehicles and ex-factory price of locally assembled vehicles in the case of vehicles covered by clauses (a), (c) and (e); and | |

¹ Amended by Khyber Pakhtunkhwa Finance Act No. IV of 1990.

² Deleted vide Act ibid.

³ Deleted vide Act ibid.

⁴ Subs. vide Khyber Pakhtunkhwa Finance Act 1995.

⁵ Proviso subs. vide Khyber Pakhtunkhwa Finance Act No. I of 1996.

⁶ Subs. vide Khyber Pakhtunkhwa Finance Act No. III of 1997.

| | | | |
|-----|---|---|-----------------------------------|
| | (ii) at the rate of one per cent of the duty paid value of imported vehicles and ex-factory price of locally assembled vehicles in the case of vehicles covered by clause (d).” | | |
| 11. | Fee for transfer of ownership of a motor vehicle under rule 47 | Same as in serial No. 10 for registration | |
| 12. | Application fee for a permit in respect of a transport vehicle under rule 64. | | 200 |
| 13. | Fee for the issue and renewal of permit in respect of transport vehicles under rule 71- | | |
| | (a) Stage and contract carriage with R.L. W exceeding 14, 500 Lbs.- | | |
| | (i) A category routes | .. | 300 |
| | (ii) B category routes | .. | 200 |
| | (iii) ‘C’ and ‘C-1’ category routes ; | .. | 130 |
| | (b) Stage and contract carriage with R.L.W. upto 14,500 Lbs.- | | |
| | (i) For the 1st year; | .. | 70 |
| | (ii) for each subsequent year. | | 60 |
| | (c) Public and private carriage- | | |
| | (i) 1st Region; | .. | 150 |
| | (ii) 2nd Region; | .. | 120 |
| | (iii) 3rd Region; | | 100 |
| | (iv) for each subsequent region | .. | 80 |
| 14. | Application fee for renewal of permit after the prescribed date under rule 85. | of a | 100 for month or month. each part |
| 15. | Fee for the replacement of a vehicle, in a permit under rule 88 | .. | 100 per case. |
| 16. | Fee for transfer of a permit under rule 92— | | |
| | (a) application fee; | .. | 200 per case. |
| | (b) transfer fee | .. | 50 per case. |

17. Fee for issue of a duplicate permit—

| | | |
|-------------|----|----|
| (a) Part A; | .. | 50 |
| (b) Part B; | .. | 30 |