

THE ¹[KHYBER PAKHTUNKHWA] FINANCE ORDINANCE, 1983.

²[KHYBER PAKHTUNKHWA] ORDINANCE NO. VII OF 1983.

PESHAWAR, DATED THE 30TH JUNE, 1983.

**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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to continue, levy and abolish certain taxes, cesses and fees in the ³[Khyber Pakhtunkhwa].

WHEREAS, it is expedient to continue, levy and abolish certain taxes, cesses and fees 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, 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, 1983.

Short title, extent and commencement.

(1) It shall extend to whole of the ⁸[Khyber Pakhtunkhwa].

(2) It shall come into force on the first day of July, 1983.

2. In this Ordinance, unless the context otherwise requires,—

Definition.

- (a) "Director of Education" means the Director of Education (Schools), ⁹[Khyber Pakhtunkhwa];
- (b) "Government " means the Government of the ¹⁰[Khyber Pakhtunkhwa];

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.

¹⁰ Subs vide the Khyber Pakhtunkhwa Act No. IV of 2011.

- (c) "prescribed" means prescribed by rules made under this Ordinance; and
- (d) "private school" means educational institution, including kindergarten and nursery, owned, maintained or managed by any person or body, other than the Federal Government, the Provincial Government, a Cantonment Board or Local Council,

¹[but shall not include Darul Uloom and Deni Madrasas having no primary, middle or high classes].

3. (1) With effect from 1st July, 1983, all private schools in the ²[Khyber Pakhtunkhwa] shall be registered with the Director of Education in such manner, subject to such condition and on payment of such fee as may be prescribed.

Registration of private schools.

(2) The certificate of registration issued under sub-section (1) shall be valid for a period of one year only and shall be renewed annually.

4. (1) With effect from 1st July, 1983, in the West Pakistan Urban immovable Property Tax Act, 1958 (W.P. Act V of 1958), in section 3, for sub-section (2) the following sub-section shall be substituted, namely:

Amendment of section 3 of W.P Act V of 1958.

“(2) There shall be levied, charged and paid a tax on the annual value of the building and land in a rating area-

- (a) at the rate of fifteen percent of such annual value, if the building or land is used exclusively for residential purposes; and
- (b) at the rate of twenty percent of such annual value, if the building or land is used for commercial purposes:

Provided that where a building is occupied for residential purposes by the owner himself, the tax shall be levied at the said rate on one-half of the annual value of such building if the owner or any member of his family does not own any other property in that rating area:

Provided further that Government may, by notification, for reasons to be recorded, remit in whole or in part, the payment of the tax by any class of person in respect of any category of property.

Explanation-Annual value for the purpose of this section shall be the aggregate annual value of all

¹ Ins. by Khyber Pakhtunkhwa Ord. No. VII of 1986.

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

buildings and lands owned by the same person in a rating area.”.

5. With effect from 1st July, 1983, in the West Pakistan Motor Vehicles taxation Act, 1958 (W.P. Act XXXII of 1958), in the Schedule,-

Amendment of the schedule to W.P Act XXXII of 1958.

(i) in column 3,-

- (a) for the figure “68” appearing against clause (b) of the entries at serial number 1, the figure “80” shall be substituted;
- (b) for the figures “376” and “2828” appearing against clauses (c) and (g) of the entries at serial number 3, the figures “400” and “3000” shall respectively be substituted;
- (c) for the figure “392” appearing against clause (b) of the entries at serial number 5, the figure “400” shall be substituted; and
- (d) for the figure “384” and “96” appearing against clauses (c) and (d) of the entries at serial number 6, the figures “400” and “100” shall respectively be substituted; and

(ii) for clause (e) of the entries at serial number 5, the following clauses shall be substituted, namely

- “(e) Other vehicles seating more than 6 persons.. 168 per seat but not more than 10 persons.
- (f) Other vehicles seating more than 10 persons.. 168 per seat.

6. With effect from 1st July, 1983, in the ¹[Khyber Pakhtunkhwa] Finance Ordinance, 1980 (²[Khyber Pakhtunkhwa] Ord. IX of 1980), in the Second Schedule, in column 3,—

Amendment of the schedule to ³[Khyber Pakhtunkhwa] Ord. IX of 1980.

- (a) for the figure "20" appearing against the entries at serial numbers 1, 2 and 3, the figure "40" shall be substituted; and
- (b) for the figure "20" appearing against clause (a)(ii), the figure "75" appearing against clause (b) (i) and the figure "30" appearing against clause (b) (ii) of the entries at serial number 5, the figures "30", "100" and "60" shall respectively be substituted.

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.

7. With effect from 1st July, 1983, the ¹[Khyber Pakhtunkhwa] Agricultural Income Tax Act, 1948 (²[Khyber Pakhtunkhwa] Act XVII of 1948), shall stand repealed. Repeal of ³[Khyber Pakhtunkhwa] Act, XVII of 1948.
8. Where any tax, fee cess or surcharge imposed by this Ordinance, by way of 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 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.
10. Government may make rules for carrying into effect the purposes of 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.

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.