

**THE <sup>1</sup>[KHYBER PAKHTUNKHWA]  
FINANCE ACT, 2004.**

**(<sup>2</sup>[KHYBER PAKHTUNKHWA] ACT NO. VI OF 2004)**

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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

**THE <sup>1</sup>[KHYBER PAKHTUNKHWA]  
FINANCE ACT, 2004.**

**(<sup>2</sup>[KHYBER PAKHTUNKHWA] ACT NO. VI OF 2004)**

*[First published after having received the assent of the Governor of the  
<sup>3</sup>[Khyber Pakhtunkhwa] in the Gazette of the <sup>4</sup>[Khyber Pakhtunkhwa]  
(Extraordinary), dated the 12<sup>th</sup> July, 2004)].*

**AN  
ACT**

*to continue, abolish and revise certain taxes, cesses, fees  
and duties in the <sup>5</sup>[Khyber Pakhtunkhwa].*

WHEREAS it is expedient to continue, abolish and revise certain taxes, cesses, fees and duties in the <sup>6</sup>[Khyber Pakhtunkhwa];

It is hereby enacted as follow:

**1. Short title, extent and commencement.**-(1) This Act may be called the <sup>7</sup>[Khyber Pakhtunkhwa] Finance Act, 2004.

(2) It extends to whole of the <sup>8</sup>[Province of the Khyber Pakhtunkhwa].

(3) It shall come into force on the first day of July 2004.

**2. Amendment of Act II of 1899.**-In the Stamp Act, 1899 (II of 1899), in Schedule I, Article 10 and Article 39 shall be deleted.

**3. Amendment of W.P. Ord. XIX of 1965.**- In the Provincial Motor Vehicles Ordinance, 1965 (W.P. Ord. XIX of 1965), in section 25,-

(a) in sub-section (3), for the words "The registering authority", appearing in the beginning, the words, figure, letter and brackets "Subject to sub section (3A), the registering authority" shall be substituted;

(b) after sub-section (3), as so amended, the following new sub-section (3A) shall be inserted, namely:

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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

"(3A) A personalized number for display on a motor vehicle may be obtained on payment of a fee of twenty-five thousand rupees which shall be transferable for display on another motor vehicle on payment of a fee of five thousand rupees."; and

- (c) in sub-section (6), the full-stop appearing at the end shall be replaced by a colon and thereafter the following proviso shall be added, namely:

"Provided that the owner of a motor vehicle who may have obtained a personalized number under sub-section (3A) shall prepare the number plate through his own resources, which shall contain on its fourth-fifth portion the personalized number, while on its remaining portion the name of the district in which it is registered shall be inserted."

**4. Amendment of <sup>1</sup>[Khyber Pakhtunkhwa] Act IV of 1990.-**In the <sup>2</sup>[Khyber Pakhtunkhwa] Finance Act, 1990 (<sup>3</sup>[Khyber Pakhtunkhwa] Act IV of 1990), in the Table,-

- (i) for the existing entries at (a), (b) and (c) at serial No. 1, the following entries shall be substituted, namely:

(a)	when exceeds Rs. 3000.00 but does not exceed Rs. 5000.00	Rs. 50.00
(b)	when exceeds Rs. 5000.00 but does not exceed Rs. 10,000.00	Rs. 100.00
(c)	when exceeds Rs. 10,000.00 but does not exceed Rs. 20,000.00; and	Rs.150.00
(d)	when exceeds Rs. 20,000.00.	Rs. 250.00";

- (ii) after the existing entries at serial No. 7, the following new entry shall be inserted, namely:

"7A. Marriage Halls. Rs. 25,000.00";

- (iii) for the existing entries at serial No. 12, the following shall be substituted, namely:

"12. Petrol/diesel/C.N.G. Filling Stations-

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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

- (a) in urban areas Rs. 5000.00
- (b) in rural areas Rs. 2500.00".

(iv) in the existing entries at No. 13,-

- a) the comma occurring after the words "car dealers" shall be deleted;
- b) after the words "car dealers" the words "and net cafe" shall be inserted; and
- c) for the figure "1000.00", the figure "2000.00" shall be substituted.

**5. Amendment of <sup>1</sup>[Khyber Pakhtunkhwa] Act I of 1995.-**In the <sup>2</sup>[Khyber Pakhtunkhwa] Finance Act, 1995 (<sup>3</sup>[Khyber Pakhtunkhwa] Act I of 1995), section 4 shall be deleted.

**6. Amendment of <sup>4</sup>[Khyber Pakhtunkhwa] Act I of 1996.-** In the <sup>5</sup>[Khyber Pakhtunkhwa] Finance Act, 1996 (<sup>6</sup>[Khyber Pakhtunkhwa] Act I of 1996), in section 11,-

(i) in sub-section (1a), for clause (b), and the Explanation thereunder, the following shall be substituted, namely;

"(b) persons dealing in tobacco business, who purchase tobacco from growers or any other source or transport tobacco to-

- (i) any of the cigarette manufacturing/re-drying factories, processing centers, in the <sup>7</sup>[Khyber Pakhtunkhwa]; or
- (ii) any area other than the areas mentioned in clause (i) above:

Provided that no cess shall be leviable in relation to such quantity of the tobacco for which the cess has already been paid under clause (a):

Provided further that persons bringing tobacco from any place outside the Province of the <sup>8</sup>[Khyber Pakhtunkhwa] to any place within the said Province shall also be liable to pay the cess at the rate specified in sub-section (1).

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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

**Explanation:-** For the purpose of this section the word "person" used in this clause shall also include cigarette manufacturing/re-drying factories, processing centers, if these factories/centers are transporting tobacco, as aforesaid, in addition to the quota allocated to them by the Pakistan Tobacco Board.";

- (ii) after sub-section (1a), as so amended, the following new sub-section (1b) shall be inserted, namely:

"(1b) The cess levied under sub-section (1) shall be collected at the entry point of the cigarette manufacturing factories and re-drying factories or, as the case may be, at the check points established for the purpose."