

**THE <sup>1</sup>[KHYBER PAKHTUNKHWA]  
FINANCE ACT, 2008.  
(<sup>2</sup>[KHYBER PAKHTUNKHWA] ACT NO. I OF 2008)**

**CONTENTS**

**PREAMBLE**

**SECTIONS**

1. Short title, extent and commencement.
2. Amendment of West Pakistan Act No. V of 1958.
3. Amendment of W.P. Ord. XIX of 1965.
4. Enhancement of fees relating to motor vehicles.

---

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

<sup>2</sup>Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

**THE <sup>1</sup>[KHYBER PAKHTUNKHWA] FINANCE ACT, 2008.  
(<sup>2</sup>[KHYBER PAKHTUNKHWA] ACT NO. I OF 2008)**

*(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 3<sup>rd</sup> July, 2008).*

**AN  
ACT**

*to continue, revise and exempt certain taxes, fines and fees  
and to enhance certain penalties.*

**Preamble.**---WHEREAS it is expedient to continue, revise and exempt certain taxes, fines and fees and to enhance certain penalties;

It is hereby enacted as follows:

**1. Short title, extent and commencement.**---(1) This Act may be called the <sup>5</sup>[Khyber Pakhtunkhwa] Finance Act, 2008.

(2) It extends to whole of the <sup>6</sup> [Province of the Khyber Pakhtunkhwa].

(3) It shall come into force on the first day of July, 2008.

**2. Amendment of West Pakistan Act No V of 1958.**---In the West Pakistan Urban Immovable Property Tax Act, 1958 (W.P. Act V of 1958),-

(i) in section 3, in sub section (2), -

(a) the comma occurring after the word "buildings" at the end of clause (b) shall be replaced by a colon, and the words and colon "to be calculated in accordance with the factors and formula given in the respective Schedules:" appearing thereafter, shall be deleted;

(b) the existing proviso may be deleted.

(ii) in section 4, in sub-section (1), after clause (c), the following new clause shall be added, namely:

---

<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

"(cc) residential buildings owned and occupied by widows; provided that if a widow owns more than one residential building in the same rating area, she shall be exempted from payment of the tax in respect of only one building which is self occupied by her."; and

(iii) for the existing Schedule-I, the Schedule specified in Appendix I to this Act shall be substituted.

**3. Amendment of W.P. Ord. XIX of 1965.**---(1) In the Provincial Motor Vehicles Ordinance, 1965 (W.P. Ord. XIX of 1965),-

(i) in section 116-A, for sub-section (6), the following shall be substituted, namely:

"(6) Sixty five per cent of the fines recovered from the offenders under sub-section (1) may, in the following ratio, be distributed amongst the traffic police personnel in the manner prescribed by Government:

(a) 35% shall be distributed, as incentive, amongst concerned gazetted officers, ticketing officers and beat staff of traffic police in the ratio of 1: 12: 22 respectively;

(b) 5% shall be allocated for cash award to outstanding police personnel; and

(c) 25% shall be allocated for traffic training and education and purchase of machinery and equipment to facilitate traffic."; and

(ii) for the Twelfth Schedule, the Schedule specified in Appendix II to this Act shall be substituted.

**4. Enhancement of fees relating to motor vehicles.**---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 Vehicle Rules, 1969, the fees payable under the said rules mentioned in column 2 of the Schedule to this Act shall be paid at the rates specified in column 3 thereof.

**APPENDIX I**  
 [See section 2 (iii)]  
**"SCHEDULE-I**  
 [See section 3 (2)]

S. No.	Category	Rate of tax at Provincial and Defunct Divisional Headquarters for old cities and new extended area	Rate of tax in suburban areas (other than areas covered by column 3) of the Provincial and Defunct Divisional Headquarters	Rate of tax at District Headquarters for old city and extended area not covered by column No.4	Rate of tax at District Headquarters (other than areas covered by column 5) of the District Headquarters
1	2	3	4	5	6
1.	Exceeding 5 Marlas but not exceeding 10 Marlas.	Rs. 1500 Per Annum.	Rs. 750 Per Annum	Rs. 750 Per Annum	Rs. 500 Per Annum
2.	Exceeding 10 Marlas but not exceeding 15 Marlas.	Rs. 2000 Per Annum.	Rs. 1000 Per Annum.	Rs. 1000 Per Annum	Rs. 500 Per Annum
3.	Exceeding 15 Marlas but not exceeding 20 Marlas.	Rs.3000 Per Annum.	Rs. 1500 Per Annum.	Rs. 1500 Per Annum	Rs. 750 Per Annum
4.	Exceeding 20 Marlas but not exceeding 40 Marlas.	Rs. 7000 Per Annum.	Rs.3500 Per Annum	Rs.2500 Per Annum	Rs. 1750 Per Annum
5.	Exceeding 40 Marlas	Rs. 10000 Per Annum.	Rs.6000 Per Annum	Rs. 5000 Per Annum	Rs. 3500 Per Annum

**APPENDIX II**  
[See section 3 (ii)]

**"THE TWELFTH SCHEDULE**  
**PART-I**

**MOVING VIOLATIONS**

S.No.	NATURE OF VIOLATION	PENALTY
1	2	3
1.	Exceeding prescribed speed limit.	200.00
2.	Carrying passengers in a public service exceeding permissible limit.	200.00
3.	Violation of traffic signals (manuals/ electrical).	200.00
4.	Over loading by public transport vehicles (goods carriers).	200.00
5.	Over taking where prohibited.	200.00
6.	Failure to yield the right of way to other vehicles.	100.00
7.	Obstructing movement of emergency vehicles.	100.00
8.	Loading in excess of the restriction of dimension of goods.	200.00
9.	Driving at night without proper lights.	100.00
10.	Driving on the wrong side of the road.	200.00
11.	Disobeying traffic signals.	400.00
12.	Improper crossing of railway track.	100.00
13.	Following too closely or cutting too sharply.	200.00
14.	Driving with tinted/covered glasses obstructing visibility from within the vehicle.	200.00
15.	Jumping traffic queue.	100.00
16.	Failing to dip head lights for other traffic.	100.00
17.	Driving wrong way in one way street.	200.00
18.	Using turn indicator for any purpose other than those prescribed.	200.00
19.	Plying where prohibited.	200.00
20.	Improper loading of goods/improper loaded goods.	200.00
21.	Failing to observe lighting hours.	100.00
22.	Obstructing traffic.	200.00
23.	Failure to observe low sign.	100.00
24.	Riding motorcycle without safety helmet.	100.00
25.	Failure to stop for a school bus.	100.00
26.	Turning where prohibited.	100.00
27.	Failure to protect learner drivers.	100.00
28.	Failure to yield right of way to pedestrians.	100.00
29.	Reckless and negligent driving.	400.00
30.	Driving without driving license.	600.00
31.	Driving an unregistered vehicle.	200.00
32.	Driving of Motor Vehicle without insurance coverage.	100.00
33.	Driving a transport vehicle without or with a defective speed meter.	100.00
34.	Opening door dangerously.	200.00
35.	Improper turning (turn from wrong lane).	100.00
36.	Improper lane usage.	100.00
37.	Blowing horn in silence zone.	100.00
38.	Improper U-turn.	100.00
39.	Refusal to produce license.	200.00

40.	Failing to stop when required by Traffic Police.	200.00
41.	Driving without fitness certificate.	200.00
42.	Driving a vehicle exceeding prescribed weight limit.	200.00
43.	Using vehicle in unsafe condition.	200.00
44.	Using pressing/musical horns.	200.00
45.	Driving vehicle in violation of law/rules not otherwise provided.	200.00
46.	Smoke emitting vehicle.	400.00
47.	Juvenile driving.	300.00
48.	Repeating the same violating	600.00
49.	Abetment of the above violations.	200.00
50.	Driving Motor Vehicle without route permit, if any.	5000.00
51.	Repeating the violation at serial No.50 above.	10,000.00

**PART-II**  
**PARKING VIOLATIONS**

S. No.	NATURE OF VIOLATION	PENALTY
1	2	3
1.	Parking more then 0.5 meter from the kerb.	100.00
2.	Parking on a sidewalk.	100.00
3.	Parking less than 0.5 meter from another car.	100.00
4.	Parking on a zebra crossing.	100.00
5.	Parking less than 3 meters from five hydrant.	100.00
6.	Parking less than 10 meters from fire stop sign.	100.00
7.	Parking less than 10 meters from intersection.	100.00
8.	Parking in a "No Parking" zone.	200.00
9.	Parking in front of an entrance to premises.	100.00
10.	Parking on bus stop.	200.00
11.	Parking on bridge.	200.00
12.	Offences relating to parking meters exceeding time limit by each half an hour.	100.00





	destroyed; (ii) when the original certificate is defaced or torn.	Rs. 60/-
4.	Fee for duplicate certificate of a defaced or torn certificate of fitness of a transport vehicle, under Rule 39.	Rs. 60/-