

¹[KHYBER PAKHTUNKHWA]ORDINANCENO. IV OF 1971.

THE ²[KHYBER PAKHTUNKHWA]FINANCEORDINANCE, 1971.

PESHAWAR, THE 29th JUNE 1971.

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¹. Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.

². Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.

¹[KHYBER PAKHTUNKHWA] ORDINANCENO. IV OF 1971.

THE ²[KHYBER PAKHTUNKHWA]FINANCEORDINANCE, 1971.

PESHAWAR, THE 29th JUNE 1971.

AN

ORDINANCE

To Continue and levy certain taxes, cesses and sur-charges in the³[Khyber Pakhtunkhwa]

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

NOW, THEREFORE, in pursuance of the Martial Law Proclamation of 25th March, 1969, read with the Provisional Constitution Order, and in exercise of all powers enabling him in that behalf, the Governor of the ⁵[Khyber Pakhtunkhwa] is pleased to make and promulgate the following Ordinance:-

1. (1) This Ordinance may be called the ⁶ [Province of Khyber Pakhtunkhwa] Finance Ordinance, 1971.	Short title, Commencement And extent,
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(2) It shall come into force on and from the first day of July, 1971.

(3) It shall extend to the whole of the ⁷[Khyber Pakhtunkhwa], except the Tribal Areas.

2. In this Ordinance, unless the context otherwise requires, the following expressions shall have the meanings hereby respectively assigned to them, that is to say- Definitions.

(a) “agricultural year” means the agricultural year as defined in the West Pakistan Land Revenue Act, 1967; and

(b) “Government” means the Government of the ¹[Khyber Pakhtunkhwa]

1. Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.
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5. Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.
6. Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.
7. Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.

3. (1) There shall be levied and collected from every owner of land which is assessed to agricultural income tax in the Districts of Bannu, Dera Ismail Khan, Hazara, Mardan, Kohat and Peshawar on the land revenue payable in the agricultural year, 1970-71, and additional amount of agriculture income-tax by way of surcharge at the rate specified in the First Schedule to this Ordinance. Surcharge on Agricultural Income tax in certain Districts.

(2) The Provisions of the ²[Khyber Pakhtunkhwa]Agricultural Income tax Act, 1948 (³[Khyber Pakhtunkhwa] Act XVII of 1948), shall, so far as may be, apply to the assessment, collection and recovery of the surcharge imposed under this section.

4. (1) There shall be levied and collected a tax on cinemas payable by the owner or management thereof at the following rates for the financial year 1971-72:- Cinema tax.

(i)	In the case of a cinema classed as a first class cinema.	One thousand Rupees.
(ii)	In the case of a cinema classed as a second class cinema.	Five hundred Rupees.
(iii)	In the case of a cinema classed as a third class cinema.	One hundred Rupees.

(2) If the person responsible for the payment of the tax under subsection (1) fails to pay the tax within the period prescribed under the rules for its payment, he shall be liable to pay, in addition to the amount of such tax, a penalty not exceeding the amount of the tax payable.

5. There shall be levied and collected in any area in which a tax is imposed on motor vehicles by or under any enactment in force, a surcharge on such tax, payable by the person by whom the tax is payable at the following rates for the financial year, 1971-72:-	Surcharge on Motor Vehicle Tax.
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(i)	Motor vehicles used for the transport or of goods and materials.	Twenty – five.
(ii)	Motor vehicles playing for hire and licensed to carry more than eight persons.	Fifty rupees.

1. Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.

2. Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.

3. Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.

<p>¹[6. With effect from 1st July, 1971, in the West Pakistan Urban Immovable property Tax Act, 1958 (W.P. Act V of 1958), in its application to the North- West Frontier Province, for sub-section (2) of section 3, the following sub-section shall be substituted,namely-</p>	<p>Amendment of Section 3 of West Pakistan Act V of 1953.</p>
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(2) There shall be charged, levied and paid a tax on the annual value of buildings and land in a rating area at the rate of fifteen percent of such annual value:

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, remit for reasons to be recorded in whole in part, the payment of the tax by any class of persons in respect of any category of property.

Explanation.- The annual value for the purposes of this section shall be the aggregate annual value of all buildings and lands owned by the same person in rating area.

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| <p>7. With effect from 1st July, 1971, in the West Pakistan Finance Act, 1964 (W.P. Act XXXIV of 1964), in its application to the ²[Khyber Pakhtunkhwa], in section II, for the word “thirty”,wherever occurring, the word “fifty” shall be substituted.</p> | <p>Amendment of Section II of West Pakistan Act XXXIV of 1964.</p> |
| <p>8. Notwithstanding anything to the contrary contained in the Opium Act, 1878 (Act I of 1878), or in the rules made thereunder, every opium license shall, with effect from 1st July 1971, pay a permit fee at the rate of rupees forty per seer of opium removed by him from the treasury in addition to any other fee which he may be required to pay for obtaining license for sale of excise opium.</p> | <p>Permit fee for The sale of excise opium.</p> |
| <p>9. With effect from 1st July, 1971, in the existing Schedule 1 to the Stamps Act, 1899 (Act 11 of 1899), in its application to the ³[Khyber Pakhtunkhwa],-</p> | <p>Amendment of Schedule 1 to Act II of 1899.</p> |

¹. Subs.for the original section by Khyber Pakhtunkhwa Ord.No.VI of 1972.

². Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.

³. Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.

(a) in Article 4, for the words “Four rupees”, appearing under the heading “Proper Stamp-duty”, the words “Five rupees” shall be substituted;

(b) in Article 40, against clause (b), for the words, brackets, abbreviation and figure “The same duty as on a Bond (No. 15) for the amount secured by such deed”, appearing under the heading “Proper Stamp-duty”, the table of duty contained in the Second Schedule to this Ordinance shall be substituted;

(c) in Article 48, under the heading “Proper Stamp-duty,” -

(i) the words “Two rupees” appearing against clause (a), the words “Three rupees” shall be substituted;

(ii) for the words “Five rupees” appearing against clause (b), the words “Seven rupees” shall be substituted;

(iii) for the words “Twenty-five rupees” appearing against clause

(c), the words “Thirty-six rupees” shall be substituted;

(i) for the words “Fifty rupees” appearing against clause (d), the words “Sixty rupees” shall be substituted; and

(ii) for the words “Five rupees for each person authorized” appearing against clause (f), the words “Six rupees for each person authorized” shall be substituted.

(iii) for the words “Twenty-five rupees” appearing against clause (c), the words “Thirty-six rupees” shall be substituted; and

(iv) for the words “Fifty rupees” appearing against clause (d), the words “Sixty rupees” shall be substituted; and

(v) for the words “Five rupees for each person authorized” appearing against clause (f), the words “Six rupees for each person authorized” shall be substituted.

11. 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 thereunder or any penalty imposed under subsection (2) of section 4.

Bar of Suits in Civil Courts.

12. (1) Government may make rules for carrying into effect the purposes of this Ordinance, and such rules may, among other matters, prescribe levied or the 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 West Pakistan ¹[Khyber Pakhtunkhwa] Finance Ordinance 1970 (W.P.Ord. XXIII of 1970), shall, so far as may be, be continued and be deemed to have been made under this Ordinance.

²[KHYBER PAKHTUNKHWA] FINANCE ORDINANCE NO. IV OF 1971.

**FIRST SCHEDULE.
(See Section - 3)**

	Surcharge.
Where the total land-revenue payable does not exceed Rs. 349.	Nil.
Where the total land-revenue payable exceeds Rs. 349 but does not exceed Rs. 499.	Rupees Twelve.
Where the total land-revenue payable exceeds Rs. 499 but does not exceed Rs. 749.	Rupees Twenty-four.
Where the total land-revenue payable exceeds Rs. 749 but does not exceed Rs. 1,999.	Rupees fifty.
Where the total land-revenue payable exceeds Rs. 999 but does not exceed Rs. 999.	Rupees one hundred.
Where the total land-revenue payable exceeds Rs. 1,999 but does not exceed Rs. 4,999.	Rupees two hundred and fifty.
Where the total land-revenue payable exceeds Rs. 4,999 but does not exceed Rs. 9,999.	Rupees five hundred.
Where the total land-revenue payable exceeds Rs. 9,999.	Rupees one thousand.

¹. Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.

². Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.

¹[KHYBER PAKHTUNKHWA] FINANCE ORDINANCE NO. IV OF 1971.

SECOND SCHEDULE.

(See – Section – 9)

Where the amount secured does not exceed Rs. 100.	The same duty as on Bond (No. 15) for the amount secured by such deed.
Where it exceeds Rs. 100 but does not exceed Rs. 2000.	Six rupees.
Where it exceeds Rs. 3000 but does not exceed Rs. 300.	Nine rupees.
Where it exceeds Rs. 300 but does not exceed Rs. 400.	Twelve rupees.
Where it exceeds Rs. 400 but does not exceed Rs. 500.	Fifteen rupees.
Where it exceeds Rs. 500 but does not exceed Rs. 600.	Eighteen rupees.
Where it exceeds Rs. 600 but does not exceed Rs. 700.	Twenty one rupees.
Where it exceeds Rs. 700 but does not exceed Rs. 800.	Twenty four rupees.
Where it exceeds Rs. 800 but does not exceed Rs. 900.	Twenty seven rupees.
Where it exceeds Rs. 900 but does not exceed Rs. 1,000.	Thirty rupees.
And for every Rs. 500 or part thereof in excess of Rs. 1,000.	Fifteen rupees.

¹. Subs Vide the Khyber Pakhtunkhwa Act.IV of 2011.

