
THE WEST PAKISTAN FINANCE ACT, 1962.
(W.P. ACT NO.I of 1962)

CONTENTS.

Preamble.

Sections.

1. Short title and commencement.
2. Definitions.
3. Surcharge on land revenue in certain districts.
4. Levy of cess on land revenue.
5. Surcharge on agricultural income tax in certain Districts.
6. Increase in stamp duty.
7. Tax on cinemas.
8. Entertainment tax.
9. Tax on callings, professions, etc.
10. Tax on trades, import and export Licences.
11. Tax on Motor Vehicles.
12. Tax on railway fares and freights.
13. Toll on freight on goods carried by road.
14. Toll on vessels playing in inland waters.
15. Toll on fares and freights on inland traffic by vessels.
16. Tax on betting.
17. Penalty.

18. Abolition of Electricity Duty.
19. Application of existing laws.
20. Power to amend or vary an Act.
21. Power to make rules.

FIRST SCHEDULE.

SECOND SCHEDULE.

THIRD SCHEDULE.

FOURTH SCHEDULE.

FIFTH SCHEDULE.

THE WEST PAKISTAN FINANCE ACT, 1962.
(W.P. ACT NO.1 of 1962)

[6th July, 1962]

AN
ACT

to continue, levy and abolish certain taxes and duties in West Pakistan.

WHEREAS it is expedient to continue, levy and abolish certain taxes and duties in the Province of West Pakistan. Preamble.

It is hereby enacted as follows: —

1. (1) This Act may be called the West Pakistan Finance Act, 1962. Short title and commencement.
 (2) It shall come in to force on and from the first day of July, 1962.
 (3) It shall extend, unless otherwise specified hereinafter to the whole of ¹[the Province of Khyber Pakhtunkhwa] except the Tribal Areas.
2. In this Act — Definitions.
 - (a) "Agricultural year" means the agricultural year as defined in the Punjab Land Revenue Act, 1887 (Act XVII of 1887);
 - (b) "Government" means the Government of ²[Khyber Pakhtunkhwa]
 - ³[(c) * * *]
3. ⁴[3 * * *]
4. (1) A development cess shall be levied on all lands in the Province ⁵[* * *] at the rate of twenty-five percent of the revenue payable in respect of such land. Levy of cess on land revenue.
 (2) The cess shall be payable by the person liable for the payment of land revenue.

Explanation.—In this section, "land" means land assessed to land revenue and includes land where of the land revenue has been wholly or in part released, compounded for, redeemed or assigned.

¹. In section-1 in sub-section (3) and, section-2, clause (b), the words "West Pakistan", the words "North-West Frontier Province" substituted by Khyber Pakhtunkhwa Adaptation of Laws Order, 1975 and then substituted vide Khyber Pakhtunkhwa Act No.IV of 2011.

². In section-1 in sub-section (3) and, section-2, clause (b), the words "West Pakistan", the words "North-West Frontier Province" substituted by Khyber Pakhtunkhwa Adaptation of Laws Order, 1975 and then substituted vide Khyber Pakhtunkhwa Act No.IV of 2011.

³. In section-2 clause (c) and section-3 omitted by Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.

⁴. In section-2 clause (c) and section-3 omitted by Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.

⁵. These words omitted by Khyber Pakhtunkhwa A. L. O, 1975.

(3) Government may, by notification, exempt any class of persons from the payment of the whole or any part of the cess or reduce the rate of the cess leviable on any class of land.

(4) The cess levied on the basis of land revenue shall be assessed, collected and recovered in the manner prescribed, from time to time, by Government by statute, rules or orders for the assessment, collection and recovery of land revenue.

(5) Government may, by notification, modify the rules or orders referred to in sub-section (4) and may make further rules for the assessment, collection and recovery of the cess.

5. (1) There shall be levied and collected from every owner of land which is assessed to agricultural income-tax in the district of Bannu, Dera Ismail Khan, Hazara, Mardan, Kohat, Peshawar ¹[* * *] on the land revenue payable in the agricultural year 1961-62 an additional amount of agricultural income-tax by way of surcharge at the rates specified in the Second Schedule to this Act.

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), ⁴[* * *] shall, so far as may be, apply to the assessment, collection and recovery of the surcharge imposed under this section.

6. Until the 30th June, 1963, Schedule I to the Stamp Act, 1899 (Act II of 1899), shall have effect as if—

Increase in stamp duty.

(a) in Article I for the entries in the first and second columns, the following were substituted namely—

"ACKNOWLEDGEMENT OF a debt exceeding twenty rupees in amount or value written or signed by, or on behalf of a debtor in order to supply evidence of such debt in any book (other than a banker's pass book) or on a separate piece of paper, when such book or paper is left in the creditor's possession; provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property—

(i) if the amount or value does not exceed one hundred rupees. 12 Paisa.

(ii) in other cases. 25 Paisa";

(b) in Article 53 for the entries except the Exemptions in the first and second columns, the following were substituted, namely:—

¹. In section 5 in sub-section (1) the words "Cambullpur, Dera Ghazi Khan, Gujrat, Jehlum, Jang Lahore, Lyllpur, Mianwali, Montgomery, Multan, Muzaffar-garh, Rawalpindi, Sargodha, Sheikhpura and Sialkot", omitted by NWFP. Adaptation of Laws Order, 1975.

². Substituted vide Khyber Pakhtunkhwa Act No.IV of 2011.

³. Substituted vide Khyber Pakhtunkhwa Act No.IV of 2011.

⁴. In sub-section (2) the words "and the Punjab, Act XVI of 1951", omitted by Adaptation of Laws Order 1975.

"RECEIPT (as defined by section 2 (23) for any money or other property the amount or value of which—

- (i) exceeds twenty rupees but does not exceed one hundred rupees. .. 12 Paisa
- (ii) in other cases .. 25 Paisa."

7. 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 1962-63:— Tax on cinemas.

- (i) in the case of a cinema classed as a first class in 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.

8. ¹[Entertainment tax;.]

9. There shall be levied and collected from the following classes of persons tax of the amount specified against each for the financial year 1962-63:— Tax on callings, professions etc.

Class of persons	Amount of tax
(i) Legal practioners of not less than five years standing	Twenty rupees
(ii) Income-tax practitioner	Twenty rupees
(iii) Clearing agents, licensed or approved as Custom House Agent.	One hundred rupees
(iv) Contractor supplying goods, commodities and services to the Central Government or the Provincial Government or any Local Authority.	Two hundred rupees, or one hundred rupees, or fifty rupees according to classification.

10. (1) For the financial Year 1962-63, there shall be levied and collected from every person engaged in the import and export trade who holds a licence issued under the Imports and Exports (Control) Act, 1950 (Act XXXIX of 1950), a tax on the value of the goods imported or, as the case may be, exported against such Tax on trades, import and export Licences.

¹. Repealed by W.P. Ord V of 1963.

licence, according to the scale set out in the Third Schedule to this Act.

(2) Government may, by a notification in the Official Gazette, exclude any class of licence issued as aforesaid from the purview of sub-section (1), or, by a general or a special order in writing, exempt a person holding such licence from the payment of the whole or a part of the tax payable by him in respect of the goods imported or exported against such license.

11. There shall be levied and collected in any area in which a tax is imposed on motor vehicles by or under any enactment, a surcharge on such tax at the following rates for the financial year 1962-63:- Tax on Motor Vehicles.

(i) Motor vehicles used for the transport or carriage of goods and materials.	Twenty-five rupees
(ii) Motor vehicles playing for hire and used for transport of passengers	
(a) Licensed to carry not more than eight persons	Twenty rupees
(b) Licensed to carry more than eight persons	Fifty rupees
(iii) Motor cars not playing for hire.	Twelve rupees

12. Until the 30th days of June, 1963, there shall be levied and paid on railway fares and freights a tax according to the scale set out in the Fourth and Fifth Schedules to this Act. Tax on railway fares and freights.

13. (1) Until the 30th day of June, 1963, there shall be levied and collected on freights charged for goods transported by motor-vehicles by road a toll according to the scale set out in the Fourth Schedule to this Act. Toll on freight on goods carried by road.

(2) The toll shall be collected by the owner of the motor vehicles and paid to the Government.

Explanation.- The expression "betting tax" includes a tax charged in respect of money paid into a to by way of stakes or bets.

¹[14 * * *]

²[15 * * *]

³[16 * * *]

¹. Section-14 deleted by Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.

². Section-15 deleted by Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.

³. Sections 16 omitted by Khyber Pakhtunkhwa A. L. O. 1975.

17. If the person, who is responsible for the collection and payment of the toll or tax under sections 9, 10, 13, 14, or 15, fails to collect and pay the toll or tax as provided in the said section, he shall be liable to pay a penalty not exceeding the amount of the toll, or tax payable. Penalty.

¹[18* * *]

19. Where any tax or surcharge imposed by this Act is by way of an addition to or a surcharge on any existing tax imposed by or under an enactment, the procedure provided in such enactment for the assessment, collection and recovery of such tax, shall, so far as applicable, apply to the assessment, collection and recovery of such tax, shall, so far as applicable, apply to the assessment, collection and recovery of the additional tax or surcharge. Application of existing Laws.

20. Government may, by notification, make such omissions from additions to, adaptations and modification of any ²[Provincial] Act as may necessary for the purpose of the levy and collection of any tax imposed by this Act. Power to amend or vary an Act.

21. (1) Government may make rules Regarding — Power to make rules.

(i) Classification of cinemas for the purposes of section 7;

(ii) Classification of contractors for the purpose of section 9;

(iii) the procedure for the collection and payment of any tax or toll levied under this Act;

(iv) any other matter incidental thereto.

(2) Any rules made or deemed to have been made under the Corresponding provision of the West Pakistan Finance Ordinance, 1961 (West Pakistan Ordinance XV of 1961), and the Finance Ordinance, 1961 (Ordinance XXIV of 1961) shall, so far as may be, continued and be deemed to have been made under this Act.

¹ . Section-18 omitted by Khyber Pakhtunkhwa A. L. O. 1975.

² . In section-20 the words "West Pakistan" the word "Provincial" substituted by Khyber Pakhtunkhwa Adapt. of laws Order 1975.

FIRST SCHEDULE**[See Section. 2]
Surcharge**

Where the total land revenue and water rate for irrigation does not exceed Rs. 1,999	Nil
Where the total land revenue and water rate for irrigation exceeds Rs. 1,999	1½ per cent of such total.

SECOND SCHEDULE**[See Section. 5]**

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. 999.	Rupees fifty.
Where the total land revenue payable exceeds Rs. 999 but does not exceed Rs. 1,999.	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.

THIRD SCHEDULE**[See SECTION 10]**

When the licence is for an amount not exceeding Rs. 4,999.	Amount of tax Nil.
When the licence is for an amount exceeding Rs. 4,999 but not exceeding Rs. 9,999.	Rupees ten
When the licence is for an amount exceeding Rs. 9,999 but not exceeding Rs. 19,999.	Rupees fifty
When the licence is for an amount exceeding Rs. 19,999 but not exceeding Rs. 49999.	Rupees one hundred and fifty.
When the licence is for an amount exceeding Rs. 49999 but not exceeding Rs. 99,999.	Rupees five hundred.
When the licence is for an amount exceeding Rs. 99,999.	Rupees one thousand.

FOURTH SCHEDULE

[See Section 12,13 and 15]

[See Sections 12, 13 and 15]

Freights (goods)–	Surcharge
Where the freight on any consignment does not exceed Rs. 3.	Nil.
Where the freight on any consignment exceeds Rs. 3 but does not exceed Rs. 10.	Six paisa.
Where the freight on any consignment exceeds Rs. 10 but does not exceed Rs. 25.	Twelve Paisa.
Where the Fright on any Consignment exceeds Rs. 25 but does not exceed Rs. 50.	Twenty five paisa.
Where the fright on any consignment exceeds Rs.50 but does not exceed Rs.75.	Fifty paisa.
Where the fright on any Consignment exceeds Rs. 75 but does not exceed Rs. 100.	One rupee.
Where the fright on any Consignment exceeds Rs. 100 but does not exceed Rs. 150.	Two rupees.
Where the fright on any Consignment exceeds Rs. 100 but does not exceed Rs. 150.	Two rupees.
Where the fright on any Consignment exceeds Rs. 150 but does not exceed Rs. 225.	Three rupees.
Where the fright on any Consignment exceeds Rs. 225 but does not exceed Rs. 300.	Four rupees.
Where the freight on any consignment exceeds Rs. 300.	Four rupees plus one rupee for every hundred rupees in excess of three hundred rupees of freight.

FIFTH SCHEDULE**(See Sections. 12 and 15)**

Fares (Passengers) –	Amount of tax
On a first class ticket	.. 50 paisa
On a Second class ticket	.. 25 paisa
On an inter-class ticket	.. 12 paisa
On a third class or deck ticket	.. 6 paisa:

Provided that no tax shall be levied where the fare does not exceed Rs. 3.