

THE ¹[KHYBER PAKHTUNKHWA] FINANCE ACT,1973.

²[KHYBER PAKHTUNKHWA] ACT NO. XII OF 1973.

[30th June, 1973].

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⁴[* * *].

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THE ¹[KHYBER PAKHTUNKHWA] FINANCE ACT,1973.

²[KHYBER PAKHTUNKHWA] ACT NO. XII OF 1973.

(Received the assent of the Governor of the ³[Khyber Pakhtunkhwa] on 30th June, 1973).

**AN
ACT**

to continue, levy and abolish certain taxes, cesses and surcharges in the ⁴[Khyber Pakhtunkhwa];.

WHEREAS, it is expedient to continue, levy and abolish certain taxes, cesses and surcharges in the ⁵[Khyber Pakhtunkhwa] in the manner hereinafter appearing. Preamble.

It is hereby enacted as follows.-

1. (1) This Act may be called the ⁶[Khyber Pakhtunkhwa] Finance Act, 1973. Short title, extent and commencement
 - (2) It shall extend to the whole of the ⁷[Province of the Khyber Pakhtunkhwa], except the Tribal Areas.
 - (3) It shall come into force on and from the first day of July, 1973.
2. In this Act, 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 (W.P. Act No.XVII of 1967); and
 - (b) “Government” means the Government of the ⁸[Khyber Pakhtunkhwa]

1. Subs vide Khyber Pakhtunkhwa Act No.IV of 2011.
2. Subs vide Khyber Pakhtunkhwa Act No.IV of 2011.
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4. Subs vide Khyber Pakhtunkhwa Act No.IV of 2011.
5. Subs vide Khyber Pakhtunkhwa Act No.IV of 2011.
6. Subs vide Khyber Pakhtunkhwa Act No.IV of 2011.
7. Subs vide Khyber Pakhtunkhwa Act No.IV of 2011.
8. Subs vide Khyber Pakhtunkhwa Act No.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 Ismaili Khan, Hazara, Mardan, Kohat and Peshawar on the land-revenue payable in the agricultural year, 1972-73, and additional amount of agricultural income-tax by way of surcharge at the rate specified in the First Schedule to this Act. Surcharge on Agricultural income-tax in certain Districts.

(2) The Provisions of the ¹[Khyber Pakhtunkhwa] Agricultural Income-tax Act, 1948, (²[Khyber Pakhtunkhwa] Act No.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 1973-74. Cinema Tax.

		One thousand rupees.
(i)	In the case of a cinema classed as a first class cinema.	
(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 sub-section (1) fails to pay the tax within the period prescribed under the rule 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 1973-74. Surcharge on motor vehicle tax.

6. ³[* * *].

7. ⁴[* * *].

8. ⁵ [* * *].

¹. Subs vide the Khyber Pakhtunkhwa Act No.IV of 2011.
². Subs vide the Khyber Pakhtunkhwa Act No.IV of 2011.
³. Omitted vide Khyber Pakhtunkhwa Ordinance No.XIV of 1977.
⁴. Omitted vide Khyber Pakhtunkhwa Ordinance No.VI of 1981.
⁵. Omitted vide Khyber Pakhtunkhwa Ordinance No.XIV of 1977.

9. With effect from first day of July, 1973, in the West Pakistan Urban Immovable Property Tax Act, 1958 (W.P. Act No.V of 1958), in its application to the ¹[Khyber Pakhtunkhwa] in section 4, in clause (c), for sub-clause (ii), the following sub-clause shall be substituted, namely-----
- Amendments of section 4 W.P.Act V of 1985.
- (ii) one building occupied by an owner for his residence, the annual value of which does not exceed eight hundred and ten rupees, subject to the condition that the owner or any member of his family does not own any other property in the same rating area and such other conditions as may be prescribed:
- Provided that if such building or land is in the ownership of a person who owns any other building or land in the same rating area, the annual value of such building or land shall, for the purpose of this clause, be deemed to be the aggregate annual value of all buildings or lands owned by him in that area;”
10. With effect from first day of July, 1973, section 11 of the West Pakistan Finance Act, 1964 (W. P. Act No. XXXIV of 1964), in its application to the ²[Khyber Pakhtunkhwa], shall be omitted.
- Omission of section 11 of W.P. Act XXXIV of 1964.
11. With effect from first day of July, 1973, section 9 of the ³[Khyber Pakhtunkhwa], Finance Act, 1972 (⁴[Khyber Pakhtunkhwa] Act No.VI of 1972) shall be omitted.
- Omission of section 9 of ⁵[Khyber Pakhtunkhwa], Act No.VI of 1972.
12. Where any tax, fee, cess or surcharge imposed by this Act is by way of an 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.
13. 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 Act and the rules thereunder, or any penalty imposed under sub-section (2) of section 4.
- Bar of suits in Civil Courts.

1. Subs vide Khyber Pakhtunkhwa Act.IV of 2011.
2. Subs vide Khyber Pakhtunkhwa Act.IV of 2011.
3. Subs vide Khyber Pakhtunkhwa Act.IV of 2011.
4. Subs vide Khyber Pakhtunkhwa Act.IV of 2011.
5. Subs vide Khyber Pakhtunkhwa Act.IV of 2011.

14. (1) Government may make rules for carrying into effect the purposes of this Act and such rules may, among other matters, prescribe the procedure for the assessment, collection and payment of any tax, fee or cess levied or imposition of any penalty under this Act, in so far as such procedure is not provided in this Act. Power to make rules.

(2) Any rules made or deemed to have been made under the corresponding provisions of the ¹[Khyber Pakhtunkhwa] Finance Act, 1972 (²[Khyber Pakhtunkhwa] Act VI of 1972), shall, so far as may be, be continued and be deemed to have been made under this Act.

¹. Subs vide Khyber Pakhtunkhwa Act.IV of 2011.

². Subs vide Khyber Pakhtunkhwa Act.IV of 2011.

¹[KHYBER PAKHTUNKHWA] ACT NO. XII OF 1973.

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

SECOND SCHEDULE.

²[* * *]

1. Subs vide Khyber Pakhtunkhwa Act No.IV of 2011.
2. Schedule No.II Omitted by Khyber Pakhtunkhwa Ord. No.XIV of 1977 S.1.

