

**¹[Khyber Pakhtunkhwa] VISUAL CASSETE TRADERS (REGISTRATION)
RULES 1997**

[Gazette of ²[Khyber Pakhtunkhwa] Extraordinary, 8th September, 1997]

No.13529/A-I, dated 9-7-1997.--- In exercise of the powers conferred by section 15 of the ³[Khyber Pakhtunkhwa] Finance Act, 1995 (⁴[Khyber Pakhtunkhwa] Act I of 1995), read with section 7, therefore, the Government of ⁵[Khyber Pakhtunkhwa] is pleased to make the following rules, namely:--

1. Short title and commencement.--(1) These rules may be called the ⁶[Khyber Pakhtunkhwa] Visual Cassette Trader (Registration) Rules, 1997.

(2) They shall come into force at once.

2. Definitions. -- In these rules, unless the context otherwise requires, the following expression shall have the meaning hereby respectively assigned to them, that is to say--

- (a) 'Act' means the ⁷[Khyber Pakhtunkhwa] Finance Act, 1995 (⁸[Khyber Pakhtunkhwa] Act I of 1995);
- (b) 'Category' means any of the category specified in section 7(3);
- (c) 'Financial year' means a year beginning from the 1st day of July and ending on the 30th day of June next following;
- (d) 'Form' means a Form appended to these rules;
- (e) 'Registering Authority' means the District Excise and Taxation Officer of the District concerned;

¹ Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

² Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

³ Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

⁴ Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

⁵ Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

⁶ Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

⁷ Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

⁸ Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

- (f) 'Section' means a section of the Act;
- (g) 'Trade' means the business of a Trader; and
- (h) 'Trader' means a person running a visual cassette shop, whether as a whole-sale dealer, retailer or a lender of such cassettes.

3. Application for registration.-- (1) Every person, who intends to enter into the trade of visual cassettes, shall apply to the registering authority in Form VTA for his registration as a trader, provided that in the case of persons already in the trade on the commencement of these rules, such application shall be made within thirty (30) days of the commencement of these rules.

(2) Every application under sub-rules (1) shall be accompanied by a treasury challan in token of deposit of fee, in accordance with the rate pertaining to his category, i.e three thousand rupees if the number of cassettes with him is more than five hundred and two thousand rupees in other cases, under the head 0000000-Tax Revenue-0200000-Indirect Taxes (on commodities and transactions) 025000-Provincail Excise-0298300-other Registration of Visual Cassette Trade.

(3) The registration made under these rules shall be valid for the financial year during which the Certificate of Registration is issued and shall, subject to continuance in the trade, be renewed in respect of each financial year, within thirty (30) days of commencement of the respective financial year.

4. Registration.--(1) On receipt of an application under rule 3, the registering authority shall, subject to such inquiry as he made deem fit, issue a certificate of registration in Form VTC to every trader or renew the same, as the case may be.

(2) The registering authority shall maintain, categorywise, and up to date record of all the traders in his jurisdiction alongwith their addresses and the fee-collected from them.

5. Change in the category.-- (1) If, during the currency of a financial year, a trader registered in category 'A' falls to category 'B' or vice versa, within the meaning of section 7(3) he shall forthwith inform the registering authority in Form VTA for his re-registration in the respective category.

(2) The registering authority shall, subject to such inquiry as he may deem fit, re-register him in the respective category and issue a revised Certificate of Registration, Free of any

charges, except the charges on adjustment of fee, if any, consequent to the change in the category.

(3) For the purposes of adjustment of fee under sub-rule (2), any period of less than fifteen (15) days in a month shall be ignored and a period of fifteen (15) days or more shall be counted as full month.

(4) The adjustment, whether it pertains to refund or deposit of fee, shall be made through the renewal of registration for the next financial year; provided that if a trader winds up his trade and does not come up for renewal, any recovery to be made from him on account of adjustment under sub-rule (2) shall stand as waived off.

6. Inspection.-- (1) The registering authority or an officer not below the rank of an Excise and Taxation Inspector, duly authorized by the registering authority, may, within the area of his jurisdiction, enter into any shop of a trader at any time during business hours and--

- (a) Check the number of cassettes in such place;
- (b) Inspect the issue register of the cassettes, to be maintained by the trader, for the purpose of ascertaining the total number of cassettes in possessions of the trader;
- (c) Demand for the production of the certificates of registrations, and
- (d) Seize any advertisement, document or cassette, if in his opinion, it is likely to cause moral degradation.

Explanation.-- For the purpose of this sub-rule, the business hours shall be the same as long as the shop of a trader is open.

(2) No trader shall create any hindrance in the performance of the functions under sub-rule (1).

(3) Where a trader, registered under category B, is found to be in possession of more than five hundred cassettes, or he is found running the shop without a valid certificate of registration under these rules, the Inspecting Officer may seal the shop.

7. Right of appeal. -- Any trader or licence aggrieved by an order of the Registering Authority may, within 30 days from the date of such order, prefer an appeal to the Collector and the decision of Collector shall be final.

8. Contravention.-- Contravention of any of the provisions of these rules shall be punishable with a fine which may extend to ten times of the registration fee leviable in the respective case.

9. Recovery of dues.-- Any dues recoverable from a trader shall be recovered as an arrears of land revenue.

FORM--VTA
(See Rule 3(1))

1. Name, Parentage and address as per National Identity Card of Trader.....
2. Description or trade name of the shop.
3. Location of the Shop.....
4. Financial Year to which the declaration relates.....
5. No. of Video Cassettes for Rent/Sale, etc. available with the Trader.....
6. Category of the Trade/Shop.....

I hereby Solemnly declare:-----

- (i) That the No. of Cassettes available with me has correctly stated above;
- (ii) That no information required for the assessment of the fee payable under the ⁹[Khyber Pakhtunkhwa] Finance Act, 1995, and

⁹ Sub. by the Khyber Pakhtunkhwa Act No. IV of 2011.

(iii) That all the particulars given above are correct to the best of my knowledge and belief.

Dated.....

Signature of the Trader

The District Excise and Taxation Officer
.....(District)