

THE WEST PAKISTAN FINANCE ACT, 1964.
WEST PAKISTAN FINANCE ACT NO. XXXIV OF 1964.

[29th June, 1964.]

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FIRST SCHEDULE
(see Section 3)

¹ Omitted vide Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.

² Omitted vide Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.

³ Omitted vide Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.

⁴ Omitted vide West Pakistan Act No. I of 1965.

⁵ Omitted vide West Pakistan Act No. XII of 1973.

⁶ Omitted vide Khyber Pakhtunkhwa Ordinance No. XII of 1978.

SECOND SCHEDULE

(See Section 4)

THIRD SCHEDULE

(See Section 7 and 8)

FOURTH SCHEDULE

(See Section 7 and 9)

¹["FIFTH SCHEDULE

(see section 13)]

²[SIXTH SCHEDULE

(See Section 13)]



¹ Substituted vide Khyber Pakhtunkhwa Act No. XXIX of 2022.

² Substituted vide Khyber Pakhtunkhwa Act No. VI of 1972.

THE WEST PAKISTAN FINANCE ACT, 1964.
WEST PAKISTAN FINANCE ACT NO. XXXIV OF 1964.

[29th June, 1964.]

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, 1964. Short title, commencement and extent.
 (2) It shall come into force on and from the first day of July, 1964.

(3) It shall extend, unless otherwise specified hereinafter, to the whole of the ¹[Province of the Khyber Pakhtunkhwa] except the Tribal Areas.

2. In this Act, unless there is anything repugnant in the subject or context— Definitions.

(a) “agricultural year” means the agricultural year as defined in the Punjab Land Revenue Act, 1887 (Act No. XVII of 1887);

(b) “Government” means the Government of ²[Khyber Pakhtunkhwa]

(c) “prescribed” means prescribed by rules made under this Act ³[...]

⁴[(d)]

⁵[3.]

4. (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, ⁶[.....] on the land revenue payable in the agricultural year 1963-64, an additional amount of agricultural income-tax by way of surcharge at the rates specified in the Second Schedule. Surcharges on agricultural income tax in certain districts.

¹ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

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

³ Omitted vide Khyber Pakhtunkhwa Adaptation of Laws Order 1975.

⁴ Substituted and Omitted vide Khyber Pakhtunkhwa Adaptation of Laws Order 1975.

⁵ Omitted vide Khyber Pakhtunkhwa Adaptation of Laws Order 1975.

⁶ Omitted vide Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.

(2) The provisions of the ¹[Khyber Pakhtunkhwa] Agricultural Income-tax Act, 1948 ²[Khyber Pakhtunkhwa] Act No. XVII of 1948, ³[.....] shall, so far as may be, apply to the assessment, collection and recovery of the surcharge imposed under this section.

5. 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 1964-65:—

Tax on
cinemas.

- (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.

6. 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 1964-65:—

Tax on
Motor
Vehicles.

- (i) Motor vehicle used for the transport or carriage of goods and materials. Twenty five rupees.
- (ii) Motor vehicles plying for hire and licensed to carry more than eight persons. Fifty rupees.

7. Until the 30th day of June, 1965, there shall be levied and paid on railway fares and freights a tax according to the scale set out in Third and Fourth Schedules.

Tax on
Railway
fares and
freights.

⁴[8. (1) (2).....]

⁵[9. (1) (2) (3).....]

⁶[10]

¹[11]

¹ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

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

³ Omitted vide Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.

⁴ Omitted vide Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.

⁵ Omitted vide Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.

⁶ Omitted vide West Pakistan Act No. I of 1965.

²[12]

13. (1) From the first day of July, 1964, there shall be levied and paid to Government, on ³[charges for, or as the case may be, the units of] energy consumed for the purposes specified in the first column of the fifth schedule, excluding losses of energy in transmission and transformation, a duty (hereinafter referred to as 'Electricity Duty') at the rate specified in the second column of that Schedule:

Electricity
Duty.

Provided that Electricity Duty shall not be leviable on the energy consumed by, or in respect of the consumers enumerated in the sixth Schedule, except to the extent specified therein:

Provided further that for reasons to be recorded, Government may, by notification in the Official Gazette, exempt any other consumer or class of consumers from the operation of this section.

Explanation— In this section, unless there is anything repugnant in the subject or context—

- (a) "consumer" means any person other than a distributing licensee, who is supplied with energy by a licensee;
- (b) "energy" means electrical energy when generated, transmitted, supplied or used for any purpose except the transmission of a message;
- (c) "licensee" means any person licensed under Part II of the Electricity Act, 1910 (Act No. IX of 1910), to supply energy and. includes any person who has obtained the sanction of the Government under section 28 of the Act.

(2) Every licensee shall collect and pay to the Government, the Electricity Duty payable under this section in such manner as may be prescribed. The duty so payable shall be a first charge on the amount recoverable by the licensee for the energy supplied by him and shall be a debt due by him to the Government;

Provided that—

¹ Omitted vide Khyber Pakhtunkhwa Act No. XII of 1973.

² Omitted vide Khyber Pakhtunkhwa Ordinance No. XII of 1978.

³ Substituted vide Khyber Pakhtunkhwa Act No. X of 1977.

- (i) the licensee shall not be liable to pay the duty in respect of any energy supplied by him for which he has been unable to recover his dues.
- (ii) licensee shall be entitled, for his cost of collection of the duty, to a rebate of such percentage, as may be determined by the Government, on the amount of the duty collected and paid by him under this sub-section.

(3) Where any person fail or neglects to pay the amount of Electricity Duty due from him, the licensee may, without prejudice to the right of Government recover the amount under section 3 of the West Pakistan Government Dues Recovery Ordinance, 1962, (West Pakistan Ordinance No. XXII of 1962), discontinue to supply energy to him and for this purpose, exercise the power conferred on a licensee by sub-section (1) of section 24 of the Electricity Act, 1910 for recovery of any charge or sum due in respect of energy supply by the license

(4) In the case of energy other than that supplied by a licensee, the person generating the energy shall pay to the Government the Electricity Duty payable under this section in respect of the energy consumed, in such manner as may be prescribed.

14. If the person who is responsible for the payment of the toll or tax under section 5, 8 or 11 or for the collection and payment of a toll or tax under section 9,10,12 or 13 fails to pay the tax or to collect and pay the tax, as the case may be, shall be liable to pay a penalty not exceeding the amount of the toll, or tax payable.

Penalty.

15. 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 or 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.

16. Government may, by notification make such omission from, additions to, adaptations and modifications of any ¹[Khyber Pakhtunkhwa] Act as may be necessary for the purpose of the levy and collection of any tax imposed by this Act.

Power to amend or vary an Act.

17. (1) Government may make rules regarding—

Power to make rules.

- (i) classification of cinemas for the purposes of section 5;

¹ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

- (ii) the exemption from or remission of the whole or any portion of the tax under section 11;
- (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 rule made or deemed to have been made under the corresponding provisions of the West Pakistan Finance Act, 1963 (West Pakistan Act No. IX of 1963) shall, so far as may be, continued and be deemed to have been made under this Act.



FIRST SCHEDULE

(see Section 3)

Surcharge

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



SECOND SCHEDULE

(See Section 4)

Where the total land revenue payable does not exceeds 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 7 and 8)

Surcharge

Freight (goods)—

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 freight on any consignment exceeds Rs. 25 but does not exceed Rs. 50.	Twenty-five paisa
Where the freight on any consignment exceeds Rs. 50 but does not exceed Rs. 75.	Fifty paisa
Where the freight on any consignment exceeds Rs. 75 but does not exceed Rs. 100.	One rupees.
Where the freight on any consignment exceeds Rs. 100 but does not exceed Rs. 150.	Two rupees
Where the freight on any consignment exceeds Rs. 150 but does not exceed Rs. 225.	Three rupees
Where the freight 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.

FOURTH SCHEDULE

(See Section 7 and 9)

	<i>Amount of tax</i>
Fares (Passenger)	
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 exceeds Rs. 3.	



**¹["FIFTH SCHEDULE
(see section 13)**

1.		2.
In case of energy supplied by a licensee to consumers of any of the following categories:		Electricity duty on the amount of the variable charges or the supply charges worked out according to electricity tariff:
a)	Domestic	1.5 percent
b)	Commercial	03 percent
c)	Industrial undertakings	02 percent
d)	Tube-wells for irrigation and agricultural machinery	02 percent
e)	Premises where the supply of energy by a licensee is un-metered	03 percent
f)	Industrial/Commercial Undertaking having generating capacity above 500 Kilo Volt Ampere for Self-Use.	² [Six (6) Paisa] per unit (Kilo Watt Hour) of energy generated/consumed

VALIDATION: The electricity duty, collected by Government from the consumers, at clause (f) above, from 30th June, 2016, till the commencement of the Khyber Pakhtunkhwa Finance Act, 2022, at the rate mentioned in Column 2 thereof, shall, for all intent and purposes, be deemed to have been validly levied, from the said date, under this Act.

EXPLANATION-I: “Electricity tariff” means the Schedule of tariff as made and notified by the Federal Government under sub-section (4) of section 31 of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997.

¹ . Substituted vide Khyber Pakhtunkhwa Act No. XXIX of 2022.

² Substituted vide the Khyber Pakhtunkhwa Act No. I of 2024.

EXPLANATION-II: Supply charges and variable charges are sale rate per kilowatt hour as a single rate or part of a two part tariff applicable to actual unit consumed by the consumer.

EXPLANATION-III: Premises which are used wholly or principally for manufacturing process within the meaning of clause (k) of section 2 of the Khyber Pakhtunkhwa Factories Act, 2013 (Khyber Pakhtunkhwa Act No. XVI of 2013) shall be deemed to be used for an industrial undertaking.]



¹[SIXTH SCHEDULE
(See Section 13)

Exemption from Electricity Duty.

1. The Federal and the Provincial Government, save in respect of premises used for residential purposes.
2. A Local Authority, save in respect of premises used for residential purposes.
3. Energy generated by a plant having a capacity not exceeding two and half kilowatts.
4. Energy consumed (including losses of energy) in generation, transmission and transformation.
5. Energy consumed in mosques, churches and other places of public worship.
6. Any consumer using not more than twenty units in any one month.
7. Vessels, whether sea-going or inland.]

¹ Substituted vide Khyber Pakhtunkhwa Act No. VI of 1972.