

THE WEST PAKISTAN MOTOR VEHICLES TAXATION ACT, 1958.

(WEST PAKISTAN ACT XXXII of 1958)

CONTENTS.

PREAMBLE.

SECTIONS.

1. Short title, extent and commencement.
2. Definitions.
3. Imposition of tax.
4. Obligation of persons keeping motor vehicles to make declaration and to pay tax.
5. Obligation to make additional declaration and to pay further tax.
6. Service of special notice to make declaration and to pay tax.
7. Grant of licence.
8. Penalty for omission to comply with the provisions of section 4.
9. Penalty for keeping a motor vehicle without a licence or failure to pay tax.
10. Recovery of a tax or additional tax imposed under section 8 or section 9.
11. Recovery of arrears of tax.
12. Appeals.
13. Exemptions and deductions.
14. Bar to jurisdiction of Civil and Criminal Courts in matters of taxation.
¹[14-A. Delegation of Powers.]
15. Power of Government to make rules.
16. Punishment.
17. Repeal.

²[SCHEDEULE]

1 Section 14-A, inserted by Khyber Pakhtunkhwa Ordinance No. VIII of 1982, s. 2.

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

**THE WEST PAKISTAN MOTOR VEHICLES TAXATION ACT,
1958.**

(WEST PAKISTAN ACT XXXII of 1958)¹

[24th April, 1958].

*An Act to consolidate the law relating to imposition of tax on
Motor Vehicles in West Pakistan.*

Whereas it is expedient to consolidate the law relating to imposition of tax on Motor Vehicles in West Pakistan in the manner hereinafter appearing; Preamble.

It is hereby enacted as follows:—

- | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| <p>1. (1) This Act may be called the West Pakistan Motor Vehicles Taxation Act, 1958.</p> <p>(2) It extends to the whole of the ²[Province of the Khyber Pakhtunkhwa] except the ³[Tribal Areas].</p> <p>(3) It shall come into force at once.</p> | <p>Short title, extent and commencement.</p> |
| <p>2. In this Act, unless there is anything repugnant in the subject or context:—</p> <ul style="list-style-type: none"> (a) "Government" means the Government of ⁴[Khyber Pakhtunkhwa]; (b) "licensing officer" means an officer appointed by the Government to perform the duties and exercise the powers imposed or conferred upon a licensing officer under this Act; (c) "motor vehicle" includes a vehicle, carriage or other means of conveyance propelled, or which may be propelled, on a road by electrical or mechanical power either entirely or partially; (d) "prescribed" means prescribed by rules made under this Act; (e) "tax" means the tax imposed under this Act; (f) "token" means a ticket to be displayed on a motor vehicle as an indication that the tax leviable thereon has been duly paid or that no tax is payable; (g) "Director" means the officer appointed by the Government as the head of the Taxation Department; and | |

¹ For Statement of Objects and Reasons, see Gazette of West Pakistan, 1958. Extraordinary, p. 346.

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

³ Substituted by W. P. Act XX of 1964. s.6.

⁴ Substituted vide Khyber Pakhtunkhwa Act. No. IV of 2011.

(h) ¹[Divisional Excise and Taxation Officer] means an officer appointed by the Government as ²[Divisional Excise and Taxation Officer] of the Taxation Department, and includes an officer appointed by the Government to perform the duties of ³[Divisional Excise and Taxation Officer] under this Act.

3. (1) A tax shall be leviable on every motor vehicle, in equal instalments for quarterly periods, commencing on the first day of ⁴[July] the first day of ⁵[October] the first day of ⁶[January,] and the first day of ⁷[April] at the rate specified in the Schedule to this Act: Impositions of tax.

⁸[Provided that for reasons specified therein the Government may, by notification, in respect of any class of motor vehicles or motor vehicles plying in any specified area or along any specified route, prescribe a rate lower than the rate mentioned in the Schedule:]

Provided further that any broken period in such quarterly periods shall, for the purpose of levying the tax be considered as a full period ⁹[:]

¹⁰[Provided also that if so opted by a tax payer, the tax in respect of a motor vehicle other than transport vehicle may be levied once for all at such rate in accordance to the specifications of such motor vehicle and in such a manner and subject to such terms and conditions as may be prescribed and if the tax is so paid such motor vehicle shall forever cease to be liable to the payment of tax under this Act ¹¹[:]

¹²[Provided also that tax, levied under this section, in respect of all motor vehicles registered under the Provincial Motor Vehicles Ordinance, 1965 (West Pakistan Ordinance XIX of 1965), shall only be paid to the Registering Authorities as defined in clause (34) of section 2, read with Chapter-III of the Ordinance ibid, or their designated offices in the Province of Khyber Pakhtunkhwa and the tax paid in any other province or area in the country, including Islamabad Capital Territory, shall be recoverable as arrears of land revenue from the owner of the motor vehicle.]

Explanation: For the purpose of this section, transport vehicle shall have the same meaning as given to them in the Motor Vehicles Ordinance, 1965 (W.P Ord. XIX of 1965).]

¹ in clause (h) for the words. "Deputy Director", the words "Divisional Excise and Taxation Officer," substituted, by Ord No. XXV of 1962.

² in clause (h) for the words. "Deputy Director", the words "Divisional Excise and Taxation Officer," substituted, by Ord No. XXV of 1962.

³ in clause (h) for the words. "Deputy Director", the words "Divisional Excise and Taxation Officer," substituted, by Ord No. XXV of 1962.

⁴ Substituted by W. P. Ord No. VI of 1961.

⁵ Substituted by W. P. Ord No. VI of 1961.

⁶ Substituted by W. P. Ord No. VI of 1961.

⁷ Substituted by W. P. Ord No. VI of 1961.

⁸ Inserted by W. P. Ord No. 57 of 1959.

⁹ Replaced vide Khyber Pakhtunkhwa Act No. XXIII of 2015.

¹⁰ Inserted vide Khyber Pakhtunkhwa Act No. XXIII of 2015.

¹¹ Replaced vide the Khyber Pakhtunkhwa Act No. I of 2024.

¹² Added vide the Khyber Pakhtunkhwa Act No. I of 2024.

(2) The tax shall be paid upon a licence to be taken out and paid for under the provisions of this Act, by the person who keeps the motor vehicle for use.

4. (1) Every person who keeps a motor vehicle for use shall fill up and sign a declaration in the prescribed form, stating the prescribed particulars, and shall deliver the declaration as filled up and signed by him to the licensing officer before the expiry of twenty-one days from the day of his commencing to keep the motor vehicle for use. Any such or similar declaration filled up, signed and delivered under any of the enactments mentioned in sub-section (1) of section 17 of this Act, shall be deemed to have been filled up, signed and delivered under this section.

Obligation of persons keeping Motor Vehicles to make declaration and to pay tax.

¹[(2) The tax to which he appears by such declaration to be liable shall be paid by the person keeping the motor vehicle, if for the first quarterly period, before the 31st day of July, if for the second quarterly period, before the 31st day of October, if for the third quarterly period, before the 31st day of January and if for the fourth quarterly period, before the 30th day of April:]

Provided that if such person commences to keep the motor vehicle for use after the commencement of this Act, he shall pay the first instalment due before the expiration of twenty-one days from the day of his commencing to keep the motor vehicle for use.

(3) Every person who owns any motor vehicle, which is let for hire, shall, for the purposes of this Act, be the person who keeps the motor vehicle for use.

5. Whenever any person, who has delivered a declaration under the preceding section becomes liable to an additional tax by reason of his keeping a greater number of motor vehicles for use than he has stated in the declaration , or by reason of any change in the character of any motor vehicle kept by him for use, he shall fill up and sign an additional declaration specifying with reference to such liability the particulars required by the preceding section. Such person shall deliver the additional declaration so filled up and signed and pay such additional tax as by the last mentioned declaration appears to be payable by him to the licensing officer before the expiration of twenty-one days from the day of his becoming so liable as aforesaid:

Obligation to make additional declaration and to pay further tax.

Provided that when payment is made of additional tax by reason of any change in the character of any motor vehicle, an allowance shall be made for the tax already paid.

²[5-A. Rebate.—If a person liable to pay any tax under this Act, pays in the first month of the year for which the Tax is due, such tax in

¹ Substituted, by W. P. Ord. VI of 1961.

² Section 5-A inserted by Khyber Pakhtunkhwa Ord. No. XII of 1978. s.4 .

lump sum for the whole year, he shall be entitled to have a rebate at the rate of ¹[fifteen percent] of the tax to which he is liable.]

6. The licensing officer may direct a special notice to be served upon any person requiring such person to fill up, sign and deliver to the officer named in such notice, a form of declaration, to be left with such notice stating whether such person is or is not liable to the payment of any tax and to pay the tax to which he appears by such declaration to be liable to the person named therein before the expiration of fourteen days from the date of the service of such special notice.

Service of special notice to make declaration and to pay tax.

7. Every licensing officer shall grant and deliver to every person who pays to him the first installment of tax due, a licence in which shall be specified the particulars of the tax paid, with any other particulars that may be prescribed. The licence shall be dated on the day of granting the same and shall expire on the ²[30th day of June] next following.

Grant of Licence.

8. (1) If a person—

Penalty for omission to comply with the provisions of section 4.

- (a) fails to deliver a declaration in accordance with the provisions of this Act; or
- (b) delivers a declaration wherein the particulars prescribed to be therein set forth are not fully and truly stated:

the licensing officer may, after making such enquiry as he deems fit and after hearing the person if he desires to be heard, impose on such person any tax or additional tax for such quarterly period or periods as the licensing officer may find that such person is liable to pay under the provisions of this Act, and may also impose a penalty which may extend to twice the amount of the tax to which he is found liable ³[in the case of first default and three times the amount of the tax to which he is found liable in the case of any subsequent defaults.]

(2) The tax or additional tax imposed shall be payable before the expiry of fourteen days from the date of order of the licensing officer.

9. Whoever—

Penalty for keeping a motor vehicle without a licence or failure to pay tax.

- (a) keeps a motor vehicle for use without having a proper licence; or
- (b) neglects or refuses to pay any amount of tax to which he is liable within the period fixed for such payment,

¹ Substituted by Khyber Pakhtunkhwa Ord No. IX of 1980.

² Substituted, by W. P. Ord. VI of 1961.

³ Inserted by Khyber Pakhtunkhwa Ord. No. XII of 1978, s4, (b).

shall be liable to pay, in addition to any arrear of tax that may be due from him, a penalty which may extend to ¹[twice the amount of the tax to which he is liable, in the case of first default, and three times the amount of the tax to which he is liable, in the case of any subsequent defaults.]

10. Any tax or additional tax or penalty imposed under the provisions of section 8 or section 9 may be recovered in the manner provided in section 11 for the recovery of an arrear of tax.

Recovery of a tax or additional tax imposed under section 8 or section 9.

11. (1) If any tax payable under this Act is not paid within the fixed period, and the defaulter does not show cause to the satisfaction of the Deputy Director or any officer authorised by him in this behalf, for his failing to do so, such tax (including the cost of recovery thereof) may be recovered under a warrant in the prescribed form signed by the Deputy Director, or distress and sale of movable property belonging to such person. The warrant may be addressed to an officer of the Excise and Taxation Department for execution, who may obtain such assistance from other Government servants of the said Department as he may consider necessary for the execution thereof.

Recovery of arrear of tax.

(2) Notwithstanding anything in sub-section (1), any tax, additional tax or penalty under this Act, remaining unpaid may be recovered as arrears of land revenue.

12. (1) Any person aggrieved by an order relating to the assessment, imposition or recovery of tax or penalty may, within a period of thirty days from the date of such order, appeal from such order to the Deputy Director.

Appeals.

(2) The Director may either of his own accord or on receiving a petition from the aggrieved party, at any time revise an appellate order passed by the Deputy Director under sub-section (1) ² [:]

³[Provided that no order shall be made by the Director under this sub-section without giving the aggrieved party an opportunity of being heard.]

(3) Subject to the order, if any, passed on revision by the Director under sub-section (2) the order of the Deputy Director passed under sub-section (1) or that of the licensing officer, if not appealed against, shall be final and shall not be called in question in any proceedings whatsoever.

13. (1) The Government may by rule, or order, exempt a person or class of persons from liability to pay the whole or part of the tax in respect

Exemptions and deductions.

¹ Substituted vide Khyber Pakhtunkhwa Ord. No. XII of 1978, s4. (b).

² In section 12, in sub-section (2) full-stop appearing at the end the colon substituted, by W. P. Ord. XXXIV 1965, s.3. sch: II.

³ Proviso inserted by W.P. Ord No. XXXIV of 1965.

of any motor vehicle, or class of motor vehicles, and may, in like manner, exclude any motor vehicle, or class of motor vehicles, from the operation of this Act.

¹[(2)**]

²[*****]

14. The liability of a person to pay the tax or penalty shall not be determined or questioned in any other manner or by any other authority than is provided in this Act, or in rules made thereunder, and no prosecution, suit or other proceeding shall lie against any Government officer for anything in good faith done, or intended to be done, under this Act.

Bar to jurisdiction of civil and criminal courts in matters of taxation.

³[14-A. Any of the powers conferred and duties imposed upon Government by this Act, may be exercised or performed, subject to such conditions as Government may specify, by any person whom Government may, by general or special order, empower in this behalf.]

Delegation of Powers.

15. (1) The Government may, after previous publication, make rules ⁴for the purpose of carrying into effect the provisions of this Act.

Power of Government to make rules.

(2) In particular and without prejudice to the generality of the foregoing power, the Government may make rules on all or any of the following matters, namely :—

- (a) to prescribe the form of any declaration, licence, certificate or special notice and the particulars to be stated therein;
- (b) to prescribe the officers by whom any duties are to be performed and the area in which they shall exercise their authority;
- (c) to provide for the total or partial exemption for a limited period from liability to taxation, in respect of any motor vehicle brought into the territory to which this Act extends by persons making only a temporary stay there;
- (d) to regulate the method of assessing and recovering the tax;
- (e) to regulate the manner in which special notice may be served;
- (f) to regulate the extent to which licences may be transferred ;

¹ Sub-section (2) of section 13 omitted by Khyber Pakhtunkhwa Act No II of 1975.

² in section 13, sub-section (3), (4) and explanation Omitted by Khyber Pakhtunkhwa Act No VI of 1992.

³ section 14-A, inserted by Khyber Pakhtunkhwa No. VIII of 1982, s. 2.

⁴ for rules see Gazette of West Pakistan, 1959, Extraordinary, pp. 267 to 272.

- (g) to regulate the manner in which exemptions or refunds may be claimed and granted;
- (h) to regulate the manner in which appeals may be instituted and heard;
- (i) to require that no motor vehicle shall be used in the Province unless a token is displayed thereon indicating that the tax has been duly paid or that the owner of the vehicle is entitled to exemption;
- (j) to prescribe the form of tokens and the manner in which they shall be displayed;
- (k) to provide for the issue of token and its duplicate; and
- (l) to prescribe the limit of density of traffic and limit of income for the purposes of sub-section (1) of section 3.

16. (1) In making any rule under the preceding section, the Government may direct that any person contravening the rule shall be punished with fine which may extend to twenty rupees and in the event of any subsequent conviction for the same offence, with a fine which may extend to one hundred rupees. Punishment.

(2) No court inferior to that of a Magistrate of the Second Class shall try any offence punishable under this Act.

17. (1) The following enactments are hereby repealed: - Repeal.

- (a) the Punjab Motor Vehicles Taxation Act, 1924;
- (b) the ¹[Khyber Pakhtunkhwa] Motor Vehicles Taxation Act, 1936;
- (c) the Sindh Motor Vehicles Tax Act, 1939;
- (d) the Punjab Motor Vehicles Taxation Act, 1924, as applicable to the area which before the establishment of the Province of West Pakistan, formed part of the State of Bahawalpur; ²[]
- (e) the Sindh Motor Vehicles Tax Act, 1939, as applicable to the area which, before the establishment of the Province of West Pakistan, formed part of the State of Khairpur ³[; and]

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

² The words "and" omitted by W.P. Act XX of 1964. s- 3 (i).

³ Inserted. by W.P. Act XX of 1964 s-3(ii).

¹[(f) the Sindh Motor Vehicles Tax Act, 1939, as applicable to Karachi.]

(2) Notwithstanding the repeal of enactments mentioned in subsection (1) (hereinafter called the said Acts): —

- (a) the validity of anything done under the said Acts shall not be affected;
- (b) all appointments made, notifications and notices issued and legal proceedings instituted under any of the said Acts shall, so far as they are not inconsistent with the provisions of this Act, and the rules made thereunder, continue in force and be deemed to have been made, issued and instituted under this Act; and
- (c) any exemption from liability to taxation granted under any of the said Acts shall continue in force and be deemed to have been granted under this Act.

²[Deleted]

¹ Inserted. by W.P. Act XX of 1964 s-3(ii).

². Deleted vide Khyber Pakhtunkhwa Act No. XXIX of 2021.

¹[**SCHEDULE**
[see section 3]

| 1 | 2 | 3 |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| Sr. No. | Description of Motor Vehicles. | Annual rate (Rs.) |
| 1. | Motorcycle / Scooter. | 2500 lifetime. |
| 2. | Truck/ Trailers/ Delivery Vans used for transport or haulage of goods or materials: (i) vehicles not exceeding 1250 kg in unladen weight; (ii) vehicles with a maximum laden capacity up to 2030 kg; (iii) vehicles with a maximum laden capacity exceeding 2030 kg. but not exceeding 4060 kg; (iv) vehicles with a maximum laden capacity exceeding 4060 kg. but not exceeding 6090 kg; (v) vehicles with a maximum laden capacity exceeding 6090 kg. but not exceeding 8120 kg; (vi) vehicles with a maximum laden capacity exceeding 8120 kg. but not exceeding 12000 kg; (vii) vehicles with long trailers or other vehicles with a maximum laden capacity exceeding 12000 kg. but not exceeding 16000 kg; and (viii) vehicles with long trailers or other vehicles with a maximum laden capacity exceeding 16000 kg. | 1000/- 1500/- 1500/- 3000/- 5000/- 7000/- 10000/- 12000/- |
| 3 | Vehicles plying for hire and ordinarily used for the transport of passengers: (a) mechanically propelled tricycle/rickshaw or similar vehicle with seating capacity of not more than three persons. (b) other commercial vehicles with a seating capacity of- (i) not more than 4 persons; (ii) more than 4, but not more than 6 persons; (iii) more than 6 persons, plying on A routes; (iv) motor vehicles with a seating capacity of more than 6 but not more than 20 persons, plying exclusively within the limits of corporation/municipality or cantonment; and | 1000/- 1500/- 2000/- 500/- 300 per seat |

¹ Substituted vide the Khyber Pakhtunkhwa Act No. I of 2024.

| | | |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| | (v) motor vehicles with a seating capacity of more than 6 but not more than 20 persons plying exclusively within the limits of corporation, municipality or cantonment or partly within and outside such limits with sixty percent of the total length of the route falling within the limits of a corporation, municipality or cantonment. | 300 per seat |
| 4. | (a) Private vehicles (cars, jeeps, similar vehicles, etc.) other than those mentioned above having engine size- | |
| | (i) with engine power not exceeding 1000cc; | 2000/- |
| | (ii) with engine power exceeding 1000 cc but not exceeding 1300 cc; | 3000/- |
| | (iii) with engine power exceeding 1300 cc but not exceeding 1500 cc; | 4000/- |
| | (iv) with engine power exceeding 1500 cc but not exceeding 2500 cc; and | 5000/- |
| | (v) with engine power exceeding 2500 cc. | 8000/- |
| | (b) Other private vehicles (cars, jeeps, similar vehicles, etc.) having,- | |
| | (i) seating capacity of not more than 3 persons; | 1500/- |
| | (ii) seating capacity of more than 3 but not more than 6 persons; and | 2000/- |
| | (iii) seating capacity of more than 6 persons. | 1500 per seat |
| | Note: The owner, who pays a lump sum amount of tax Rs. 10,000/-, shall be exempted for paying while those who have paid amounts lesser than Rs. 10,000/- shall be liable to pay the tax annually. | |
| 5 | All Tractors with or without trailers. | 2000/-] |