

EXTRAORDINARY

GOVERNMENT



REGISTERED NO. P.III

G A Z E T T E

## North-West Frontier Province

Published by Authority

PESHAWAR, TUESDAY, 5TH JULY, 2005.

PROVINCIAL ASSEMBLY SECRETARIAT, N.-W.F.P., PESHAWAR.

### NOTIFICATION

Dated 5th July, 2005.

No. PA/NWFP/Legis-1/2005/18850-55.--- The North-West Frontier Province Finance Bill, 2005 having been passed by the Provincial Assembly of North-West Frontier Province on the 27-06-2005 and assented to by the Governor of the North-West Frontier Province on 29-06-2005 is hereby published as an Act of the Provincial Legislature of the North-West Frontier Province.

#### THE NORTH-WEST FRONTIER PROVINCE FINANCE ACT, 2005. (N.-W.F.P. ACT NO. VIII OF 2005)

*[First published after having received the assent of the Governor of the North-West Frontier Province in the Gazette of the N.W.F.P. (Extraordinary), dated the 5th July, 2005.]*

AN  
ACT

*to remit certain taxes and to enhance fines for certain offences.*

**Preamble.**- WHEREAS it is expedient to remit certain taxes and to enhance fines for certain offences;

It is hereby enacted as follows:-

1. **Short title and commencement.**--- (1) This Act may be called the North-West Frontier Province Finance Act, 2005.

(2) It shall come into force on the first day of July, 2005.

2. **Amendment of W.P. Act No. V of 1958.**--- In the West Pakistan Urban Immovable Property Tax Act, 1958 (W.P. Act No. V of 1958), the existing section 4 shall be renumbered as sub-section (1) of that section and after sub-section (1), as so re-numbered, the following new sub-section (2) shall be added, namely:

“(2) Notwithstanding anything to the contrary contained in section 3 or sub-section (1) of this section, there shall not be levied and charged any tax under this Act

in relation to buildings and lands occupied by industrial units in any area declared by Government as 'Industrial Estates' for a period of five years with effect from the 1<sup>st</sup> day of July, 2005, and the owners, in respect of buildings and lands occupied by such industrial units, shall also be not liable to pay arrear of the tax, if any, for any period before the 1<sup>st</sup> day of July, 2005."

3. *Amendment of W.P. Ord. No. VIII of 1969.*--- In the West Pakistan Shops and Establishment Ordinance, 1969 (W.P. Ord. No. VIII of 1969) -

- (a) in section 27,
- (i) in sub-section (2), for the words "two hundred and fifty" and the words "five hundred", the words "one thousand" and the words "two thousand" shall respectively be substituted; and
- (ii) in sub-section (3), for the words "one hundred and fifty" and the words "two hundred and fifty", the words "one thousand" and the words "two thousand" shall respectively be substituted; and
- (b) in section 32, in sub-section (2), for the word "fifty" and the word "ten", the words "one thousand" and the word "twenty" shall respectively be substituted.

4. *Amendment of N.-W.F.P. Ord. No. III of 2000.*--- In the North-West Frontier Province Sales Tax Ordinance, 2000 (N.-W.F.P. Ord. No. III of 2000), in the Schedule,-

- (i) in the entries at serial number 1, the entry at clause (b) shall be deleted; and
- (ii) the entries at serial numbers 5 and 6 shall be deleted.

5. *Amendment of N.-W.F.P. Ord. No. IV of 2000.*--- In the North-West Frontier Province Land Tax and Agriculture Income Tax Ordinance, 2000 (N.-W.F.P. Ord. No. IV of 2000), in the First Schedule, at serial No. 1, for the existing entries in columns 2 and 3 at clause 1, the following shall respectively be substituted, namely:

	2.	3.
	"(i) Upto 5 acres	No tax".

BY ORDER OF MR. SPEAKER,  
PROVINCIAL ASSEMBLY OF  
NORTH-WEST FRONTIER PROVINCE.

NAZIR AHMAD  
Secretary,  
Provincial Assembly of NWFP.