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PROVINCIAL RESOURCE MOBILISATION

SOCIAL POLICY AND DEVELOPMENT CENTRE

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Provincial Resource Mobilisation

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1 TAX REVENUE STRUCTURE

Provincial taxation, broadly speaking, falls in two categories: taxes on physical and financial assets like stamp duty, motor vehicle tax, property tax, land revenue and recently introduced agricultural income tax and taxes like electricity duty, hotel tax and entertainment tax which are equivalent to taxes on services. The structure and trend in provincial taxes is presented in Table 1. The taxes on physical and financial assets contribute almost 72 percent in total tax revenue. Stamp duties, levied on civil, judicial and commercial documents is by far the largest source of revenue for the provincial governments, followed by motor vehicles tax. The former accounts for about 32 percent of provincial tax revenues while the share of the latter is 14 percent. The share of agriculture income tax which was inroduced in 1996-97 is over 10 pecent. As far as the implementation of agricultural income tax is concerned it has been levied only by the Punjab government. Other provincial governments have not been able to exploit this potential area as yet. However, recent development in this area has been discussed in the following section on development of new tax basis. Property tax which is generally the main stay of sub-national government finances internationally, is an insignificant source in Pakistan. Taxation of services, electricity duty, hotel tax and entertainment tax together account for about 11 percent of provincial receipts.

2 TREND IN RECEIPTS

Over the last five years, provincial tax receipts have increased at an average annual rate of 12.9 percent, which is at par with the average annual increase in federal tax revenues in the same period, due to introduction of agricultural income tax in 1996-97. As such, growth in the economy has not translated into growth in provincial tax revenues. Highest buoyancy is witnessed in taxes related to the services sector followed by the only provincial tax on incomes, professional trade and callings tax. The latter makes a marginal revenue contribution to the provincial exchequer. The major revenue contributors, stamp duties, motor vehicle tax, land revenue, property tax demonstrate a slow growth, highlighting the inelastic character of provincial taxation structure.

TABLE 1
TRENDS IN PROVINCIAL TAX REVENUES
(Provincial Governments combined)
[Revised Estimates]

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	ACGR % 1992 to 1997
PAKISTAN							
Immovable Property Tax	212	200	220	262	290	348	10.4
Tax on Transfer of Property	275	286	317	282	351	386	7.0
Land Revenue	691	791	1030	1094	1266	1576	17.9
Tax on Professionals, Trade & Calling	108	124	149	178	245	289	21.7
Provincial Excise	330	370	427	607	808	877	21.6
Stamp Duties	3526	2983	3693	3373	4114	4497	5.0
Motor Vehicle Tax	1198	1314	1523	1804	1790	1934	10.0
Entertainment Tax	241	205	239	232	198	270	2.3
Cotton Fees	266	250	340	260	299	306	2.8
Tax on Hotel	70	94	114	149	148	79	2.4
Electricity Duty	795	900	719	941	1144	1241	9.3
Agricultural Income Tax	0.01	0.14	0.04	2	4	1485	961.9
Other Taxes	67	69	87	223	451	993	71.6
Total Provincial Tax Revenues	7779	7586	8859	9407	11107	14280	12.9

SOURCE: Annual Budget Statements of Provincial Government.

3 KEY ISSUES IN PROVINCIAL TAXATION

The key issue confronting provincial taxation in Pakistan is the low level of fiscal effort. The provincial tax-to-GDP ratio is very low, only about 0.6 percent, and has generally been decreasing over time. In particular, a substantial decline was witnessed during the decade of the 80's. This poor performance can be attributed to a number of factors. First, it has been argued that given the existing constitutional allocation of fiscal powers, provincial governments have been vested residual fiscal powers which have limited potential for development. However, within existing fiscal allocations scope exists for generating higher resources. Potential tax bases which are currently either unexploited or under-exploited, in particular, include agricultural income and the services sector.

Second, the slow growth of provincial revenues can in part be attributed to the low elasticity of provincial taxes. It was noted that this is largely because of inadequate exploitation of buoyant provincial tax bases. Urban Immovable Property Tax as a classic example of this where lack of proper administration has resulted in the exploitation of less than one-fourth of the potential tax base.

Third, the federal government over the years has shown a tendency of encroaching on tax bases which fall under the domain of the provincial governments. For example, sales taxation of services falls in provincial fiscal powers. However, the federal government has found the alternative route of levying excise duties on services. Initially it introduced an excise duty on telephones and then slowly the net was extended to include bank advances, travel agents, advertising agents, ship breaking services, other professional services like advocates, doctors, shipping agents, architects, chartered accountants, etc. In the current financial year it has been extended to natural gas also.

Given that the federal government has already pre-empted the broad-based and buoyant taxes like income tax, sales tax etc., whatever remaining tax bases fall under the purview of the provincial governments should, in principle, not be encroached upon by the federal government.

This is important for the financial autonomy and long run sustainability of the provincial governments in the country.

Finally, multiplicity of taxation, resulting in a high nominal tax rate, encourages evasion and corruption and thereby erodes tax revenues. This is a consequence of either double taxation by the same tier of government or taxation by multiple tiers of governments. Taxation of property transaction is a good illustration of both these factors. The nominal incidence of tax at the time of property transaction in some instances may be as high as 20 percent due to the levy of four taxes. Out of these one each is by the federal (capital value tax) and local governments (tax on transfer of property) and two are by the provincial governments (stamp duty and registration fee). Table 2 presents example of the provincial tax bases which are also taxed by the federal government thereby increasing the nominal tax rate leviable.

TABLE 2

FEDERAL TAXES	PROVINCIAL TAXES
TAXES ON PROPERTY TRANSACTIONS	
Capital Value Tax	Stamp duty Registration Fee
TAX ON PURCHASE OF MOTOR VEHICLE	
Capital Value Tax Advance Income Tax	Registration Fee Token Tax
TAX ON TRANSFER OF MOTOR VEHICLE	
Capital Value Tax	Transfer Fee
TAX ON PROPERTIES	
Advance Wealth Tax	Property Tax
TAX ON HOTELS	
Excise Duty	Bed Tax
TAX ON COMPANY SHARES	
Capital Value Tax	Stamp duty

List of Taxes levied by various levels of government is presented in Table 3. It was noted that prevalence of high tax rates because of multiple taxation, particularly on properties, is distortionary, inequitous and counter-productive. Now that all the taxes are shared between the federal and provincial government, the taxation structure should be rationalised and double taxation avoided.

Furthermore, there are a multitude of government agencies/departments collecting taxes/rates/fees etc. and thereby interacting with tax payers. Each department exerts its pressure for the realisation of its own levy, placing substantial demands on the tax payers time. However, there is need to maintain complex set of records leading to substantial overload of paper work. The multiple number of levies with complicated tariff structure make the procedure complex and opaque, further burdening the tax payers. There is need for simplification of the collecting procedures with the objective to minimise interaction between tax payers and tax collectors. This will not only promote tax compliance but will also reduce collision between the two thereby reduce evasion and corruption.

The Committee on Provincial Taxation identified four potential areas which could substantially augment the revenues of the provincial governments. These include (i) improvements in/ rationalisation of existing provincial taxes. (ii) Further development of new taxation bases (iii) enhancement in user charges and (iv) improvement in tax administration. We discuss these below.

4 IMPROVEMENT IN/RATIONALISATION OF EXISTING PROVINCIAL TAXES

4.1 Urban Immovable Property Tax

Existing tax where substantial resource mobilisation potential exists is Urban Immovable Property Tax. The tax is levied by Provincial Governments on urban immovable property to finance the provision of municipal services. 85 percent of the tax revenues (net of collection costs) are transferred to the local Governments. Therefore, improvements in the tax will benefit local governments also. The tax is charged on the annual rental value (ARV). Under the rules, the property tax cadastre is expected to be updated every five years. However, general revaluation of ARVs have either been infrequent or are unrepresentative of true market values. For example, in Sindh the last reassessment of property values was undertaken in 1968-69. The consequence is that the ARVs currently bear little relationship to the market rental values. Major causes of under exploitation, besides underassessment of property rental values include under coverage of the potential tax base (lack of extension in rating areas in the line with urbanization) and exemptions and rebates granted by size or ownership.

At the 1996 base, the ball-park potential national property tax base is estimated to be over Rs 70 billion with almost two-third of it being residential in nature. The second largest base is for commercial properties, while industrial properties currently constitute a small proportion of the tax base. Given the statutory tax rate (which ranges between 10 percent to 20 percent) this implies that the magnitude of property tax revenue from the residential component alone should have been about Rs 7 billion. The current estimated gross property tax revenues is less than one-fourth of this. As such, substantial scope exists for enhancing property tax revenues in the country.

The following recommendations are made by the Committee for the development of Property Taxation which are in line with the recommendations of the Task Force on Fiscal Reforms. Government constituted by the Caretaker.

1. It is recommended that provincial governments attach high priority to instituting an adequate and representative assessment process. Professional appraisers may be involved in this process to ensure accurate and fair assessment. The initiative of privatization of valuation and assessment, already underway in Sindh may be treated as a pilot project in this regard. Following successful institution other provinces may follow suit. In the interim period, case exists for adhoc enhancements in valuations in particular of residential, owner-occupied properties.

2. Following market based reassessment, rationalization of rates may be undertaken with the view to reduce the nominal tax rate on properties.

3. Develop a updated and standardized system of valuation which is applicable generally to remove inter-provincial differences in valuation method and more importantly, remove the existing biases in valuation methodology. Indications are that the current assessment methods are biased in favour of owner occupied, independent housing units located in posh localities.

4. Property tax net must be extended to fully cover existing rating areas. Rating areas may be expanded in line with the increase in metropolitan/municipal areas and, wherever possible, new rating areas may be notified.

5. Exemptions currently allowed needs to be reviewed. In particular differential treatment in favour of owner occupied properties may be removed. Property tax is a charge for the provision of municipal services and therefore, a case does not exist for differentiation by type of ownership.

4.2 Motor Vehicle Tax

Given the mobile nature of the tax base, it is necessary that motor vehicle tax rates across provinces be harmonized, in particular, for commercial vehicles. This will not only enhance revenues but will also remove existing distortions whereby vehicles plying in high tax rate province get registered in low tax rate provinces.

4.3 Professional and Callings Tax (PCT)

PCT which has substantial resource mobilisation potential is currently a small revenue contributor to provincial exchequer. A key reason for this is the narrow tax base. It is suggested that the base can be substantially widened by close coordination with Professional Associations, like Pakistan Medical Associations in the identification potential tax payers. Also, a link may be established with the Income Tax Department to identify individuals and corporate entities. Even at existing tax rates such coordinations can substantially increase the PCT revenues.

5 FURTHER DEVELOPMENT OF NEW TAX BASES

5.1 Agricultural Income Tax (AIT)

The Task Force on Fiscal Reforms has already deliberated on the pros and cons of levy of AIT in Pakistan. Three modalities for the levy were discussed. First, assessment of presumptive AIT on PIU or cultivated area, second, AIT on assessed income with filing of returns and finally AIT as a presumptive withholding tax at the marketing stage on commodities like sugarcane, cotton, tobacco and rice delivered at the mill-gate for processing.

The second option was rejected by the Task Force on the grounds of being difficult to assess/administer, with high compliance costs particularly given the current level of literacy in the rural areas. The third option was also discarded on the grounds that the tax was a bad measure of income and that it may be passed on the consumers. The first option was therefore, recommended and currently all the provincial governments have promulgated an AIT linked to cultivated area/acreage above a threshold exemption limit.

The Committee felt that linking AIT to cultivated/land area with exemptions has the danger of encouraging fragmentation of land holdings. To avoid this AIT base may be rounded-off. In this regard it was decided that agricultural income tax exemptions limit may be lowered to five acres. Land holding of 12.5 acres and above may be taxable at the rates presently adopted by the Provincial Governments. Land holding above five acres but below 12.5 acres may be taxed at 50 percent of the first bracket beyond 12.5 acres.

5.2 Provincial Sales Taxes on Services

A highly under exploited tax base under provincial fiscal jurisdiction is the large and buoyant services sector which has a high income elasticity of demand. Some of the revenue potential in this area has already being tapped by the federal government by the levy of excise duties, and the provincial governments. However, the nominal incidence of taxes on the sector is still low, at about 2 percent. (see Table 4) and therefore substantial scope exists for further development of provincial taxation on this sector.

TABLE 4
NOMINAL INCIDENCE OF INDIRECT TAXES ON SERVICES SECTOR, 1995-96

Sector	Total Taxes *(Federal + Provincial)*	Sectoral Value Added	Taxes as % of Value Added
Transport and Communication	9282	190409	4.9
Banking, Insurance and Financial Services	4941	61114	8.1
Electricity and Gas distribution	1141	64022	1.8
Hotels, Recreation, Entertainment and Professional Services	1191	155405	0.8
Wholesales and Retail Trade	0	324364	0.0
TOTAL	**16558**	**795343**	**2.1**

SOURCE:
- Pakistan Economic Survey
- Table 1

The key issue which arises in the context of provincial taxation of service is that the federal government has already levied excise duties on a number of services. The question arises as to what extent provincial governments can extend their sales tax net. The constitution of Pakistan delineates the allocation of fiscal powers between the federal and the provincial governments of Pakistan. The implicit assumption is that taxes not mentioned in the Federal Legislative List belong to the provincial governments. The federal GST can only be levied on goods. This implies that fiscal powers for sales taxation of services rest with the provincial governments.

Another point to note is that the federal government is expected to move towards a comprehensive value added taxation (VAT) in Pakistan and the existing GST will eventually be developed into a full fledged VAT. However, on constraint to the development of a comprehensive VAT is that GST can only be applied on goods and not on services. Intermediate inputs of services like electricity, gas, transport and communication etc., which account for about 15 percent of the total value of intermediate inputs into different sectors, can therefore, essentially be brought under the purview of VAT though provincial taxation at a rate equivalent to the GST rate. Therefore, proper institution of a provincial sales tax can be viewed as a strategy towards the development of an integrated national VAT in Pakistan.

It is, however, suggested that extentions of provincial sales tax should initially be on in areas which are currently under taxed, are buoyant, the incidence of which would be on the richer households, where collection and compliance costs would be low, and where distortions would be minimal. Based on the above criteria sectors which may be included in the provincial sales tax net include:

i) ***Banking and Insurance***

- Through taxation on cheques, bank drafts etc.

ii) ***Taxation of Trade***

- Partially through Enhancement of Electricity Duty on Commercial Consumers.
- Partially through Selective taxation of Selected Trades like Electronics, Jewelry, Cosmetics, Garments and Footwear on a Presumptive Basis.

iii) ***Taxation of Transport and Communications***

- Through taxation of TV and Newspaper Ads.

iv) Taxation of Electricity and Gas Distribution

- Through a tax on sale of gas to domestic and commercial consumers.

v) Taxation of Professional Services

- Through a tax on value of profession services.

6 SIMPLIFICATION/RATIONALISATION OF TAX STRUCTURE

Multiple taxation of same base, activity or transaction either by more than one level of government or several agencies of the same level of government has to be avoided. This can be achieved by withdrawal, merger or rationalisation of taxes/fees and/or other levies. In case the nominal (statutory) incidence of the tax is higher, the purpose should be to reduce the tax rate. Otherwise, the levy may be at the same rate with sharing between different levels of government. Also, higher levels of government, particularly the federal government, may retreat from taxation of bases which fall under provincial jurisdiction. This is absolutely essential if resource mobilisation by all levels of government is to be encouraged. In the first instance, taxation on transfer of property may be rationalised. This can achieved through a withdrawal of Capital Value Tax and a reduction in provincial/local taxes. The case for rate reduction will particularly become strong following upward revision of property valuation to bring them closer to market values.

Another suggestion which may be reviewed in more detail is to reduce, to the extent possible, the tax collecting/inspection agencies/agents. The tax should be collected through a single proforma so that there is only one set of records to be maintained. Where ever possible, efforts should be made to introduce a self-assessment regime to facilitate the tax payers and these returns (which should be on simplified form) may be audited randomly by the nominated collection agency. For example, there are currently about six different taxes on labour (employment/wage bill) involving six agencies and multiple agents from each agency. These include Professions, Calling and Trade Tax, Social Security Contribution, Employees Old Age Benefit Charges, Education cess, Workers Welfare Fund, Workers participation tax. All of these can be collected together, on one proforma, with only one agency dealing with the tax payer. The case is particularly strong for lumping together the first four levies for collection either by the provincial Excise and Taxation Department or the Directorate of Labour. Revenues can than be shared between the agencies, ensuring no revenue loss to any agency. Collection charges may be given to the level of government which collects a particular tax on behalf of another level of government. Other potential areas for rationalisation are as follows:

ASSETS

1. Motor Vehicle
Registration/Transfer
Annual Tax

2. Property
Registration/Transfer
Annual Tax

3. Agricultural Land

SERVICES

1. Hotels and Restaurants
2. Air Travel
3. Banking
4. Professions

OTHERS

1. Manufacturing Establishments
   • General Levies
   • Wage Bill/Employees related
2. Commercial Establishments

This kind of movement towards one window operation can substantially reduce harassment of tax payers, increase compliance, and reduce opportunity of collision.

7 IMPROVEMENTS IN TAX ADMINISTRATION

7.1 Linkages between Provincial Taxes

The tax collecting agencies of the provincial government like the Excise and Taxation department (ETD), the Board of Revenue (BOR), and the subsidiary collecting agencies like the Karachi Electric Supply Corporation (KESC/WAPDA) [responsible for the collection of electricity duty] etc. largely operate independently of each other. Despite the fact that these departments collect revenues for the same level of government and the obvious commonality of interests, there has been very little linkage between these departments. Moreover, even within each agency there appears to be little operational overlap between various wings/sections as these largely operate independently of each other and with limited operational linkages.

There are, however, significant gains to be achieved through inter-departmental and/or inter-agency integration. This integration could potentially take the form of exchange of relevant information and perhaps allocation of tax collection responsibility on the basis of comparative advantages. Such operational coordination between the different tax departments will achieve the overall objectives of, first, maximizing the overall quantum of resources mobilized and second, simplification of tax structures through a general improvement in the quality of tax administration.

In the case of provincial taxes potential linkages exists between the following taxes:

7.2 Property Tax and Stamp Duty

The ETD levies a property tax where the relevant tax base is the rental value (actual or imputed) of the properties. The Registrar, Stamp Duty, on the other hand, also levies a Stamp Duty at the time of transaction of the property. The tax base in this case is the total capital value. To the extent that there is a close link between the rental and capital values of a property the tax bases for the two levies are strongly correlated.

7.3 Property Tax and Electricity Duty

In Sindh, for example, properties on the cadastral registers of the ETD are only one fourth of the electricity connections in the province. An exchange of information between the ETD and KESC/WAPDA will, firstly, help ETD identify any potential tax paying property currently not on ETD records as well as it's proper classification i.e. residential, commercial and industrial all of which have different tax rates. This will also be useful for ETD in the case of newly constructed properties for the identification of which it has to undertake periodic surveys. Secondly, and perhaps more importantly, it will help both the departments in developing a common classification list by type of consumer and as such be mutually beneficial to both the agencies.

7.4 Integration of Provincial and Federal Tax Administration

We have so far made a case for the integration of tax administration of various provincial tax collecting agencies like the ETD, the Registrar, Stamp Duty, the KESC/WAPDA. Case also exists for greater linkage and coordination between the federal and provincial tax administrations. For example, a case exists for more intensive coordination between the Income Tax and Provincial PTC department, property tax and stamp duty and federal wealth tax departments and income tax departments. The property tax department has information on properties in the province. This information can help the wealth tax department in the identification of potential tax payers. In fact, in the event of a comprehensive property survey for the levy of property tax, supplementary information can perhaps the obtained which can significantly improve the quality of records of the wealth and income tax departments.

In summary, a strong case exists for linking the administration of various provincial taxes and federal and provincial taxes. Through development of a computerized data base with operational exchange of information between various tax collecting agencies and departments, both the provincial and federal governments can on one hand enhance revenue generation, both through better assessment and base broadening, and on the other simplify the administration/collection of taxes. Duplication of effort resulting from independent operation of related wings/departments can as such as eliminated. This will not only reduce the costs of tax administration but will also introduce better efficiency in the system. Furthermore, through the introduction of cross checks the possibility of both corruption and evasion will be reduced. Finally, the integration will benefit the tax payer by reducing the compliance costs of tax payment.

Altogether, the Committee is of the view that further exploitation of provincial fiscal power in the above areas, can lead to a significant increase in the provincial tax-to-GDP ratio. In this way the provincial governments can make a contribution to increasing the overall tax-to-GDP ratio in the country and to achieve a greater measure of fiscal autonomy.

TABLE 3
LIST OF TAXES LEVIED BY DIFFERENT LEVELS OF GOVERNMENT

Different Levies by All Levels of Govts.	Implementing Agency	Frequency	Manuf-acturing	Mining	Commer-cial Estab.	Immovable Property	Motor Vehicle
Income Tax (Corporate)	CBR/ITC	Annual	T	T	T		
Electricity Duty	Irrigation Dept	Monthly	T	T	T		
Provincial Excise	E&T	Annual	T		T		
U/S 50(7BB) Building Plan Approval	DAs	One Time	T		T		
U/S 50(7E) Electricity Bill	WARDA/KESC	Monthly	T	T	T		
Corporate Asset Tax	CBR/Wealth Tax	One Time	T	T	T		
Profession, Trades & Calling	E&T	Annual	T	T	T		
Property Tax	E&T	Annual	T	T	T		
Corporation Tax or Local Council Tax	Local Council	Annual	T	T	T		
Sign Board Tax	Local Council	Activity Related	T	T	T		
Sales Tax	CBR/STC	Activity Related	T	T			
Excise Duty	CBR/EDC	Activity Related	T				
Custom Duty	CBR/Custom	Activity Related	T				
Regulatory Duty	CBR/Custom	Activity Related	T		T		
Octroi Tax	Local Council	Activity Related	T	T	T		
Export Tax	Local Council	Activity Related	T	T	T		
Inspection Fee for Boilers	Industries Dept.	Annual		T			
Social Security	Social Security Ins.	Annual	T	T	T		
Old Age Benefit Charges	EOBI	Annual	T	T	T		
Workers Welfare Fund	CBR/ITC	Annual	T	T	T		
Worker Participation Tax	Social Security Institution	Annual	T	T	T		
Education Cess	E&T	Annual	T	T	T		
Registration Fee	Industry & Mineral dept.	Annual	T	T	T		
Licence Fee	Labour Dept.	Annual	T	T	T		
Annual Fee (Renewal Fee)	Labour Dept.	Annual	T	T	T		
Royalty on Minerals	Industry & Mineral dept.	Activity Related		T			
Application Fee	Industry & Mineral dept.	Activity Related		T			
Security Charges	Industry & Mineral dept.	One Time		T			
Dead Rent	Industry & Mineral dept.	Annual		T			
Assignment Fee	Industry & Mineral dept.	Activity Related		T			
Fee for Development of Scheme	Industry & Mineral dept.	Activity Related		T			
Demarkcation Fee	Industry & Mineral dept.	Activity Related		T			
Geological Plan Fee	Industry & Mineral dept.	Activity Related		T			
Turnover Tax	CBR/ITC	Annual			T		
Fixed Tax Scheme	CBR/ITC	Annual			T		
Varification/Revarification fee	Labour Dept.	Annual	T	T	T		
Shop Tax	Local Council	Annual			T		
Luxury Houses Tax	E&T	One Time				T	
Water Rates	Water & Sewerage Board	Annual				T	
Conservancy Charges	Local Council	Annual			T	T	
Income from House Property	CBR/ITC	Activity Related				T	
Wealth Tax	CBR/ITC	Annual	T		T	T	
U/S 50(7B)Owner of Rented Property	CBR/ITC	Monthly	T			T	
Capital Value Tax	CBR/CVT	Activity Related				T	
Stamp Duty/Mutation Fee	BOR	Activity Related	T	T	T	T	
Comparison Fee	BOR	Activity Related				T	
Registration (Transfer of Property)	BOR	Activity Related				T	
Motor Vehicle Tax (Token Tax)	E&T	Annual/Quaterly	T	T	T		T
Driving License Fee	Local Council	Annual					T
Route Permit Fee (Application)	Transport Authority	Activity Related					T
Route Permit Fee (Special Permit Fee)	Transport Authority	Activity Related					T
Permit Fee	Transport Authority	Activity Related					T
Transfer of Permit Fee (Application)	Transport Authority	Activity Related					T
Transfer of Permit Fee	Transport Authority	Activity Related					T
Body Building Licence Fee	Transport Authority	Activity Related					T
Stands Licence Fee	Transport Authority	Activity Related					T
Grant of Goods Forwarding Agency Licence	Transport Authority	Activity Related					T
Motor Vehicle Fitness Certificate Fee	Transport Authority	Annual					T
Renewal of Fitness Cetificate Fee	Transport Authority	Annual					T
U/S 50(6) Transport	E&T	Annual					T
Transfer of vehicle fee	E&T	Activity Related					T
Registration Fee (Motor Vehicle)	E&T	Activity Related					T
Tax on Luxury Vehicle	E&T	One Time					T