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KHYBER PAKHTUNKHWA

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PROVINCIAL ASSEMBLY SECRETARIAT KHYBERPAKHTUNKHWA

NOTIFICATION

Dated Peshawar, the 12th June, 2024.

No. PA/Khyber Pakhtunkhwa/Bills-01/2024/7879.— The Khyber Pakhtunkhwa Finance Bill, 2024 having been passed by the Provincial Assembly of Khyber Pakhtunkhwa on 30th MAY, 2024 and assented to by the Governor of the Khyber Pakhtunkhwa on 6th JUNE, 2024 is hereby published as an Act of the Provincial Legislature of the Khyber Pakhtunkhwa.

THE KHYBER PAKHTUNKHWA FINANCE ACT, 2024. (KHYBER PAKHTUNKHWA ACT NO. I OF 2024)

(First published after having received the assent of the Governor of the Khyber Pakhtunkhwa in the Gazette of the Khyber Pakhtunkhwa. (Extraordinary), dated the 12th June, 2024).

AN

ACT

to continue, revise and exempt certain taxes, fees and cess in the Province of Khyber Pakhtunkhwa.

WHEREAS it is expedient to continue, revise and exempt certain taxes, fees and cess in the Province of Khyber Pakhtunkhwa;

It is hereby enacted by the Provincial Assembly of Khyber Pakhtunkhwa as follows:

1. **Short title, extent and commencement.**---(1) This Act may be called the Khyber Pakhtunkhwa Finance Act, 2024.

(2) It shall extend to whole of the Province of Khyber Pakhtunkhwa.

(3) It shall come into force on the 1st day of July, 2024.

2. **Amendment of the Act No. II of 1899.**---In the Stamp Act, 1899 (Act No. II of 1899), in SCHEDULE-I,

(a) for Article No. 6(A), the following shall be substituted, namely:

"6(A).	Allotment order or transfer of allotment order, issued by a developer, builder, co-operative society, housing society or housing authority or any other body or organization providing open plots, dwelling houses or built up commercial premises, in respect of residential and commercial open plots.	two percent (2%) of the value of the plot as per Valuation Table of the Federal Board of Revenue or Deputy Commissioner, as the case may be, whichever is higher."; and

(b) in Article Number 23, against clauses (a) and (b), in Column No. 3, under the heading "Proper Stamp", for the words "Two rupees", the words "One rupee" shall respectively be substituted.

3. Amendment of the West Pakistan Act No. V of 1958.---In the West Pakistan Urban Immovable Property Tax Act, 1958 (W.P. Act No. V of 1958),-

(a) in section 3, in sub-section (2a), for the figure and words "31st day of December", the figure and words "31st day of July" shall be substituted;

(b) in section 4,-

(i) for clause (b), the following shall be substituted, namely:

"(b) residential buildings, the area whereof does not exceed 4.99 Marlas; and

(ii) clause (f) shall be deleted; and

(c) for the existing "SCHEDULE-I" and "SCHEDULE-II", the "SCHEDULE-I" and "SCHEDULE-II" as specified in Appendices-I and II, appended to this Act, shall respectively be substituted.

4. Amendment of the West Pakistan Act No. XXXII of 1958.---In the West Pakistan Motor Vehicles Taxation Act, 1958 (W.P. Act No. XXXII of 1958),-

(a) in section 3, the full stop appearing at the end of the third proviso shall be replaced by a colon, and thereafter the following new proviso shall be added, namely:

"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."; and

(b) for the existing "SCHEDULE", the "SCHEDULE", as specified in **Appendix-III**, appended to this Act, shall be substituted.

5. Amendment of the West Pakistan Act No. XXXIV of 1964.---In the West Pakistan Finance Act, 1964 (Act No. XXXIV of 1964), in the "FIFTH SCHEDULE", under the heading, "In case of energy supplied by a licensee to consumers of any of the following categories", against Serial No. (f), in Column No. 2, for figure, brackets and words "3 (Three) Paisa", the words, brackets and figure, "Six(6) Paisa" shall be substituted.

6. Amendment of the West Pakistan Ordinance No. XIX of 1965.---In the Provincial Motor Vehicles Ordinance, 1965 (West Pakistan Ordinance No. XIX of 1965),-

(a) in section (23-A),for the existing "TABLE", the "TABLE" as specified in **Appendix-IV**, appended to this Act, shall be substituted; and

(b) for "The TWELFTH SCHEDULE, THE TWELFTH SCHEDULE" as specified in **Appendix-V**, appended to this Act, shall be substituted.

7. Amendment of the Khyber Pakhtunkhwa Real Estate Agents and Motor Vehicles Dealers (Regulation of Business) Ordinance, 1983.---In the Khyber Pakhtunkhwa Real Estate Agents and Motor Vehicles Dealers (Regulation of Business) Ordinance, 1983 (Khyber Pakhtunkhwa Ordinance No. VIII of 1983), after section 6, the following new section shall be inserted, namely:

"6A. Fee for registration and its renewal.---(1) For the purpose of obtaining a certificate of registration and its renewal to engage in or carry on the business of real estate agent or a motor vehicle dealer, under sections 5 and 6, a person shall be liable to pay to the concerned registering authority, the following registration and its renewal fee:

S.No.	One time Registration fee (Rs).	Annual Renewal fee(Rs).
1.	20,000/-.	15,000/-.".

8. Amendment of the Khyber Pakhtunkhwa Act No. I of 1996.---In the Khyber Pakhtunkhwa Finance Act, 1996 (Khyber Pakhtunkhwa Act No. I of 1996), in section 11, for sub-section (1), the following shall be substituted, namely:

"(1) There shall be levied and collected Tobacco Development Cess on the transportation of the following categories of tobacco and its various parts at the following rates, namely:

(a)	for Virginia (Flue-Cured, Barley and Dark-Air-Cured).	Rs. 50/- per kilogram or 03% of the invoice value, whichever is higher;
(b)	for White Patta/Rustica tobacco including Khaka, Khara and Rorh made of main stalk (Dandi) and stem of tobacco.	Rs. 30/- per kilogram or 03% of the invoice value, whichever is higher; and
(c)	for Snuff.	Rs. 7.5/- per kilogram or 03% of the invoice value, whichever is higher.".

9. Substitution of First Schedule of the Khyber Pakhtunkhwa Ord. No. IV of 2000.---In the Khyber Pakhtunkhwa Land Tax and Agriculture Income Tax Ordinance, 2000 (Khyber Pakhtunkhwa Ordinance No. IV of 2000), for "The First Schedule", "The First Schedule", as specified in **Appendix-VI**, appended to this Act, shall be substituted.

10. Amendment of the Khyber Pakhtunkhwa Ordinance No. XXIII of 2002.---In the Khyber Pakhtunkhwa Finance Ordinance, 2002 (Khyber Pakhtunkhwa Ordinance No. XXIII of 2002), in section 4, after the words and comma "ten percent of the room rent per lodging unit per day,", the words and semi-colon "based on fifty percent of the total number of lodging units available in the hotel concerned;" shall be inserted.

11. Amendment of the Khyber Pakhtunkhwa Act No. VIII of 2010.---In the Khyber Pakhtunkhwa Finance Act, 2010 (Khyber Pakhtunkhwa Act No. VIII of 2010), in section 2, in sub-section (2), in clauses (a), (b) and (c), in the tables, against Serial No. (i), in Column No. 3, under the heading "Rate of tax", for the words "Two percent", the words "One percent" shall respectively be substituted.

12. Amendment of the Khyber Pakhtunkhwa Act No. XXXVI of 2017.---In the Khyber Pakhtunkhwa Mines and Minerals Act, 2017 (Khyber Pakhtunkhwa Act No. XXXVI of 2017),-

(a) in section 4,in sub-section (1),-

(i) in clause (d), the comma and word ", royalties" shall be deleted; and

(ii) after clause (d), as so amended, the following new clause shall be inserted, namely:

"(d-i) review and recommend to Government through Department, the rates of royalties specified in **Schedule-IV-A** on minerals or group of minerals, mentioned in **Schedule-IV** appended to this Act, produced and carried away by the holders of mineral titles;";

(b) in section 5, in sub-section (4),-

(i) in clause (a), the comma and word", royalties" shall be deleted; and

(ii) after clause (a), as so amended, the following new clause shall be inserted, namely:

"(a-i) review and recommend to Government through Department, the rates of royalties specified in **Schedule-IV-A** on minerals or group of minerals, mentioned in **Schedule-IV** appended to this Act, produced and carried away by the holders of mineral titles;";

(c) in section 66,-

(i) for sub-section (1), the following shall be substituted, namely:

"(1) Royalty shall be charged on the following basis:

(a) in case of the construction and industrial minerals group as specified in **Schedule-IV** and also in case of coal, iron ore (hematite, and magnetite), nephrite, chromite, and graphite at such rates as specified in **Schedule-IV-A**; and

(b) in case of any other minerals or group of minerals as specified in **Schedule-IV**, including other minerals not specified in **Schedule-IV**, to the extent of specific percentage as specified in **Schedule-IV-A**, on the basis of fair market value of the minerals or group of minerals as provided in this Act.";

(ii) in sub-section (2),-

after the words "For the purposes of", at the beginning, the words, brackets and alphabet "clause (b) of" shall be inserted; and

(iii) in sub-section (2), after "EXPLANATION-2", the following new "EXPLANATION" shall be added, namely:

"**EXPLANATION-3:** On commencement of the Khyber Pakhtunkhwa Finance Act, 2024, all notifications with regard to the rates of royalties, issued by Government from time to time, shall stand repealed and the new rates of royalties, as so specified in **Schedule-IV-A,** appended to this Act, shall be charged forthwith.";

(d) in section 103A, after the words "Schedules appended to this Act", the words "except **Schedule-IV-A**, which shall be amended through appropriate legislation" shall be inserted; and

(e) after **Schedule-IV**, the following new **Schedule-IV-A**, as specified in Appendix-VII, appended to this Act, shall be inserted.

13. Amendment of the Khyber Pakhtunkhwa Act No. XIX of 2022.---In the Khyber Pakhtunkhwa Sales Tax on Services Act, 2022 (Khyber Pakhtunkhwa Act No. XIX of 2022),-

(a) in section 2,-

(i) after clause (b), the following new clause shall be inserted, namely:

"(b-i) "Additional Collector" means the Additional Collector appointed under section 43 of this Act;";

(ii) after clause (m), the following new clause shall be inserted, namely:

"(m-i) "Collection Agent" means the State Bank of Pakistan or any other scheduled bank or entity licensed or authorized by the State Bank of Pakistan to transfer money abroad for the specified services;";

(iii) after clause (af), the following new clause shall be inserted, namely-

"(af-i) "Inspector" means an Inspector of the Authority, appointed under section 43 of this Act;";

(iv) after clause (au), the following new clause shall be inserted, namely:

"(au-i) "regulations" mean the regulations made under this Act;"; and

(v) in clause (aai), in sub-clause (vii), after semi-colon, the word "or" shall be added and thereafter, the following new sub-clause shall be added, namely:

"(viii) failing to declare and pay the tax so charged and collected under this Act;";

(b) in section 10, in sub-section (2), for the figure and brackets "(2)", the figure and brackets "(1)" shall be substituted;

(c) after section 14, the following new section shall be inserted, namely:

"**14A. Special procedure for collection of tax through Collection Agent.**--- (1) Notwithstanding anything contained in this Act, the Policy Board may declare any other person or class of persons as collection agent, not necessarily being a service provider or a service recipient in a particular transaction, and require to collect full or part of the tax charged from another person or class of persons on the provision of any taxable service or class of taxable services and to deposit the tax so collected, in the Government treasury within such time and in such manner, as the Policy Board may, by Notification prescribe.

(2) For the purposes of sub-section (1), the special procedure, so prescribed, may also provide for registration, bookkeeping, invoicing or billing requirements, returns and other related matters in respect of any service or class of services.

(3) Where a person or class of persons, declared as collection agent, is required to collect full or part of the tax on the provision of any taxable service or class of taxable services and either fails to collect the tax or having collected the tax, fails to deposit the tax in the Government treasury, such person or class of persons shall be personally liable to pay the amount of tax assessed or determined under section 27 of this Act, to the Government, in the manner as may be prescribed by rules.";

(d) in section 16, for sub-section (2), the following shall be substituted, namely:

"(2) Notwithstanding anything contained in this Act, the Management Committee may, subject to such conditions, restrictions, limitations and fixation or re-fixation of the extent of input tax adjustment, as it may specify or otherwise, allow registered person to claim adjustments, including refunds arising as a result thereof, in respect of the tax paid under any other law in respect of any taxable service or goods or class of taxable services or goods, received or acquired and used in the provision of taxable service or services by him; provided that the adjustment or refund is admissible in other law as well.";

(e) in section 17, in sub-section (1),-

(i) for clause (k), the following shall be substituted, namely:

"(k) such goods or services, as are liable to sales tax, at specific rate or at fixed rate or at such other rates, not based on value, or at a rate lesser than the standard rate of fifteen percent in case of

services or eighteen percent in case of goods, as the case may be, and are used or consumed as inputs in the provision of a taxable service under this Act, the recipient of such services or goods shall not be entitled to adjust the input tax paid on reduced rate of tax against output tax, payable on the service or services provided or rendered by him at immediate next stage of supply chain;";

(ii) in clause (m), the word "and" appearing at the end shall be deleted;

(iii) in clause (n), the full stop, appearing at the end, shall be replaced by a semi-colon and thereafter the following new clauses shall be added, namely:

"(o) such goods in respect of which input tax adjustment is barred under the Sales Tax Act, 1990; and

(p) tax levied and paid on services under the Islamabad Capital Territory (Tax on Services) Ordinance, 2001, on the services received by such person.";

(f) in section 27,-

(i) after sub-section (1), the following new sub-section shall be inserted, namely:

"(1A) Where a person fails to file a return or files a return or makes payment of tax after the due date or fails to furnish any information, explanation, documents, record or any other details as may be required in a notice issued under sections 36, 37, 60, 61 and 63 or fails to comply with the provisions of sections 34 or 64 of this Act, an order under this section shall be passed to the extent of imposition of penalty or default surcharge in accordance with sections 53 and 54 of this Act.";

(ii) in sub-section (2), the comma, appearing after the word "rules", the words "or regulations" shall be inserted.";

(g) in section 28, in sub-section (2), for the word, hyphen and roman figure "Chapter-IX", the word, hyphen and roman figure "Chapter-X" shall be substituted;

(h) in section 29, in sub-section (4), for the words and commas "Policy Board may, with prior approval of Government," the words "Management Committee may," shall be substituted;

(i) in section 53, in the TABLE,-

(i) after Serial No. 4, the following new entries shall be inserted, in the respective columns, namely:

"4A.	Where any registered person, who after integration of its computerized system with computer system of the Authority i.e., through Restaurants Invoice Management System (RIMS) or Invoice Management and Reporting System (IMRS) or any other prescribed system, fails to comply with e-invoicing system or issues invoices outside the e-invoicing system or failed to upload invoices on Restaurants Invoice Management System (RIMS) or Invoice Management and Reporting System (IMRS) on real-time basis.	Such person shall be liable to pay a penalty of rupees one hundred thousand (100,000) or five percent (05%) of the tax involved, whichever is higher, for each instance of non-compliance.	Officer of the Authority competent under this Act.";

(ii) after Serial No. 7, the following new entries shall be inserted, in the respective columns, namely:

"7A.	Where a registered person, including a person compulsorily registered under this Act, who, in non-compliance to the provisions of this Act, fails to produce information/ records/documents on receipt of a notice issued by an officer of the Authority, not below the rank of Assistant Collector.	Such person shall be liable to pay a penalty of rupees two hundred thousand (200,000) for the first instance of non-compliance – In case of non-compliance for the second time, such person shall be liable to pay a penalty of rupees five hundred thousand (500,000)- In case of non-compliance for the third time, such person shall be liable to pay a penalty of rupees one million (1,000,000).	Officer of the Authority competent under this Act.";

(iii) against Serial No. 9, in Column No. 2, for the existing entry, the following shall be substituted, namely:

2.
"Where a person violates any embargo placed on providing of services or violates the restrictions imposed vide sealing of business premises in connection with recovery of tax.";

(j) in section 54, in sub-section (1),-

(i) in clause (a), for the words, brackets, figure and expression "twelve percent (12%)", the words, brackets, figure and expression, "twenty four percent (24%)" shall be substituted; and

(ii) in clause (b), for the words, brackets, figure and expression "twenty four percent (24%)", the words, brackets, figure and expression "thirty six percent (36%)" shall be substituted;

(k) in section 60, in sub-section (1), after the word and comma "shall,", the words and comma "with the prior approval of Collector or Management Committee," shall be inserted;

(l) in section 65, in sub-section (1), the full-stop, appearing at the end, shall be replaced by a colon and thereafter the following second proviso shall be added, namely:

"Provided further that in any case where the decision or order of an officer of the Authority is revised by the Collector, the revised order passed under this section shall be communicated to the Management Committee by the Collector within seven days of passing such orders.";

(m) for section 75, the following shall be substituted, namely:

"**75.Un-paid and short paid amounts recoverable without notice**.-- Notwithstanding anything contained in this Act, where it is indicated from the return, submitted by the registered person or, as the case may be, evident from the records and materials, including but not limited to the Computer Systems, taken into custody by the authorized officer from the business premises of the registered person that the tax has been charged or collected from customer or service recipient but not paid or short paid by the registered person, the un-paid or short-paid amount of tax along-with default surcharge may be recovered from such person by attaching his bank accounts without giving him a show cause notice and without prejudice to any other action specified under section 74 of this Act, rules or regulations:

Provided that attachment of bank accounts of the registered person, for the purpose of recovery of tax under this sub-section, shall only be exercised with prior approval of the Collector or Management Committee, as the case may be:

Provided further that no penalty under section 53 of this Act shall be imposed unless a show-cause notice is given to such person.

(n) after section 92; the following new section shall be inserted, namely:

"92A. Reward to whistleblowers.---(1)The Management Committee, with the approval of the Finance Department, may sanction reward to whistleblowers in cases of reporting concealment or evasion of tax, tax fraud, corruption or misconduct by officers or officials of the Authority, providing credible information leading to such detection of evasion of tax.

(2) The Policy Board, in the manner as may be prescribed, specify the procedure for processing the reward and also specify the apportionment of reward sanctioned under this section for whistleblowers.

(3) The claim for reward by the whistleblower shall be rejected, if,-

(a) the information provided is of no value;

(b) the Management Committee already had the information;

(c) the information was available in public records; or

(d) no collection of taxes is made from the information provided from which the Management Committee may pay the reward.

Explanation: For the purpose of this section, "whistleblower" means a person who reports concealment or evasion of sales tax and tax fraud leading to detection or collection of taxes, fraud, corruption or misconduct by officers or officials of the Authority, to the competent authority having power to take action against the person or officers or officials of the Authority committing fraud, corruption, misconduct, or involved in concealment or evasion of tax."

(o) in section 93, in sub-section (1), for the words and figures "sections 19 to 116", the words and figures "Section 2 and sections 19 to 116" shall be substituted;

(p) in the FIRST SCHEDULE, after the Classification 9855.0000 and the related Description, occurring at the end of the table, the

following new Classifications and the related Descriptions shall be added, namely:

Classification	Description
(1)	(2)
"9856.0000	Education services including technical and vocational education services provided by private sector.
9856.1000	Pre-primary education services.
9856.2000	Primary education services.
9856.3000	Lower secondary education services.
9856.4000	Secondary education services.
9856.5000	Upper secondary education services.
9856.6000	Post-secondary non-tertiary education services.
9856.7000	First stage tertiary education services.
9856.8000	Second stage tertiary education services.
9856.9000	Other education and training services and educational support services.
9857.0000	Management services, including fund and asset management services.";

(q) in the "SECOND SCHEDULE",-

(i) against Serial No. 1,-

(a) in Column No. 4, under the heading "Rate of Tax", for the words, brackets, figure and expression "Fifteen Percent (15%)", the words, brackets, figure and expression "Thirteen Percent (13%) with the facility of input tax adjustment as allowed under this Act, rules and regulations" shall be substituted;

(b) in Column No. 2, under the heading "**Exemption and Reduced Tax Rates**",-

(i) for clause (iii), the following shall be substituted, namely:

"(iii) Services provided or rendered by local non-corporate stand-alone hotels or chains of such hotels (including guest houses, clubs and lodges etc.) and restaurants shall be charged to tax at the rate of six percent (06%) without

input tax adjustment; provided that the Restaurant Invoice Management System (RIMS) shall compulsorily be installed and working properly on regular basis on all restaurants registered with the Authority:

Provided that in case of traditional type restaurants, usually called as dhaba or conventional hut-type or similar other road/street side non-air-conditioned restaurants usually serving limited range of pre-cooked or pre-prepared food items with informal seating environment (located or operating anywhere in the Province), the tax shall be charged and paid at the rate of two percent (02%).";

(c) in clause (iv), for the words, brackets, figure and expression "one percent (1%)", the words, brackets, figure and expression "two percent (02%)" shall be substituted;

(d) in clause (v), for the words, brackets, figure and expression "eight percent (8%)", the words, brackets, figure and expression "eleven percent (11%)" shall be substituted;

(e) after clause (v), as so amended, the following new clause shall be inserted, namely:

"(v-a) Tax shall be charged on fixed rate basis in respect of wedding/marriage/shaadi halls as per following categories:

CATEGORY-A: Where the wedding hall is having a capacity of 500 or above persons and located in posh area of a major city, its rate of fixed tax shall be rupees 25,000 per function.

CATEGORY-B: Where the wedding hall is having capacity of more than 300 but less than 500 persons and located in a municipality, its rate of fixed tax shall be rupees 15,000 per function.

CATEGORY-C: Where the wedding hall is having capacity of less than 300 persons and located in suburb or roadside outside main city, its rate of fixed tax shall be rupees 10,000 per function.

Note: The registered person may opt one of the tax regimes, as specified at under clauses (v) and (v-a) above. The existing registered person shall be bound to give his option till 25th June, 2024; provided that the person, liable to be registered in future, shall give such option at the time of registration with the Authority;

(ii) after Serial No. 1, as so amended, the following new entries shall be inserted, in the respective columns, namely:

"1A.	Services provided by Health Care Centers etc. in private sector.	9821.1000	five percent (05%) (without input tax adjustment) of the charges (including fixed charges, if any) of such centers or hospital beds/rooms: Provided that the said charges exceed rupees 10,000/- per day per bed/room.";

(iii) against Serial No. 5, after the heading "Reduced Rate of Tax" along with contents, the following new heading along with its contents shall be added, namely:

"**Fixed Rate of Tax**.---The Customs Agent shall pay tax at the fixed rate of rupees 3,000/- per goods declaration.";

(iv) against Serial No. 6, in Column No. 2, under the heading "Reduced Rate of Tax", for the words, brackets, figure and expression "One percent (1%)", the words, brackets, figure and expression "Two Percent (2%)" shall be substituted;

(v) against Serial No. 13, in Column No. 4, under the heading "Rate of Tax", for the words, brackets, figure and expression "Five percent (5%)", the words, brackets, figure and expression "Fifteen Percent (15%)" shall be substituted;

(vi) against Serial No. 19, after the heading "Reduced Rate of Tax" along with contents, the following new heading along with its contents shall be added, namely:

"**Fixed Rate of Tax**: In case of practitioners, professionals, consultants or advisers of legal profession or field, rupees five

hundred (500) shall be deposited as fixed sales tax at the time of filing of each case, appeal or petition and proof of which shall be attached with the Power of Attorney.";

(vii) against Serial No. 20, in Column No. 4, under the heading "Rate of Tax", for the words, brackets, figure and expression "One Percent (1%)", the words, brackets, figure and expression "Two Percent (02%)" shall be substituted;

(viii) against Serial No. 21, in Column No. 4, under the heading "Rate of Tax", for the words, brackets, figure and expression "Eight Percent (8%)", the words, brackets, figure and expression "Ten Percent (10%)" shall be substituted;

(ix) against Serial No. 22, in Column No. 4, under the heading "Rate of Tax", for the words, brackets, figure and expression "Eight Percent (8%)", the words, brackets, figure and expression "Five Percent (05%)" shall be substituted;

(x) against Serial No. 26, in Column No. 2, for the heading "Exemption" along with its contents, the following shall be substituted, namely:

"**Reduced Rate of Tax**.---In case of health insurance services and services in respect of Government sponsored Sehat Card Plus Programme, the tax shall be charged at the rate of Ten Percent (10%) without any input tax adjustment.";

(xi) against Serial No. 27, in Column No. 2, under the heading "Reduced Rate of Tax", for the words, brackets, figure and expression "One percent (1%)", the words, brackets, figure and expression "Two Percent (02%)" shall be substituted;

(xii) after Serial No. 29, the following new entries shall be inserted, in the respective columns, namely:

"29A.	Service provided as facilities for intra-provincial and inter-provincial travel or transportation (including carriage) of persons by road through buses, coaches, coasters, wagons, jeeps, cars, taxies and other motor vehicles primarily meant for passengers' transport or other traveling or transportation services.	9804.4000 9805.9000	Five Percent (05%) without input tax adjustment.";

	Clarification: In case of inter-provincial transportation of persons by road through the above means, the value for the purposes of sales tax shall be reduced by 50% where such services originate or terminate in the Province.		

(xiii) against Serial Nos. 34, 36 and 39, in Column No. 4, under the heading "Rate of Tax", for the words, brackets, figure and expression "One Percent (1%)", the words, brackets, figure and expression "Two Percent (02%)" shall respectively be substituted;

(xiv) against Serial No. 41, in Column No. 4, under the heading "Rate of Tax", for the words, brackets, figure and expression "Two Percent (2%)", the words, brackets, figure and expression "Five Percent (05%)" shall be substituted;

(xv) against Serial No. 44, in Column No. 4, under the heading "Rate of Tax", for the words, brackets, figure and expression "One Percent (1%)", the words, brackets, figure and expression "Two Percent (02%)" shall be substituted; and

(xvi) after Serial No. 46, the following new entries shall be inserted, in the respective columns, namely:

"46A.	Management services, including fund and asset management services.	9857.0000	Fifteen Percent (15%)";

14. Amendment of the Khyber Pakhtunkhwa Act No. XXV of 2022.---In the Khyber Pakhtunkhwa Infrastructure Development Cess Act, 2022 (Khyber Pakhtunkhwa Act No. XXV of 2022), -

(a) in section 3,-

(i) for sub-section (1), the following shall be substituted, namely:

"(1) Subject to the provisions of this Act, there shall be levied, collected and administered a cess at the rate of two percent (02%) on transportation, carriage or movement of goods,-

(a) manufactured or produced or traded or consumed in the Province at a value as determined by reference to the value determined or determinable under the Sales Tax Act, from such date as may be notified by the Government; and

(b) imported into or exported out of or transited through the Province at a value as determined for purposes of the Customs Act."; and

(b) in section 5, sub-section (3) shall be deleted.

15. Enactment of the Khyber Pakhtunkhwa Provincial Excise Duty (Un-manufactured Tobacco) Act, 2024.---It is hereby enacted as the Khyber Pakhtunkhwa Provincial Excise Duty (Un-manufactured Tobacco)Act, 2024, in the manner as follows:

"A
Bill

to impose a provincial excise duty on un-manufactured tobacco produced and processed in the Province of Khyber Pakhtunkhwa

WHEREAS it is expedient to impose a provincial excise duty on un-manufactured tobacco produced and processed in the Province of the Khyber Pakhtunkhwa to increase Provincial revenues to manage, control and reduce the use of tobacco and to establish an efficient and sustainable health care system for tobacco addicts and matters connected therewith;

It is hereby enacted by the Provincial Assembly of Khyber Pakhtunkhwa as follows:

1. Short title, extent and commencement.---(1) This Act may be called the Provincial Excise Duty (Un-manufactured Tobacco) Act, 2024.

(2) It shall extend to the whole Province of the Khyber Pakhtunkhwa.

(3) It shall come into force on the first day of July 2024.

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

(a) **"Department"** means the Excise, Taxation and Narcotics Control Department;

(b) **"Director"** means the Regional Director of the Directorate General;

(c) **"Director General"** means the Director General of the Directorate General Excise, Taxation and Narcotics Control, Khyber Pakhtunkhwa;

(d) **"Directorate General"** means the Directorate General, Excise, Taxation and Narcotics Control, Khyber Pakhtunkhwa;

(e) **"District Officer"** means-

(i) the Excise and Taxation Officer of the district concerned; or

(ii) the Assistant Excise and Taxation Officer of the district concerned duly authorized by the Director General; or

(iii) any other officer of the Directorate General, entrusted with the collection of the excise duty;

(f) **"excise duty"** means the Provincial excise duty, imposed on un-manufactured tobacco under this Act and the rules made there under;

(g) **"Government"** means the Government of Khyber Pakhtunkhwa;

(h) **"Green Leaf Threshing Unit"** means the machinery, infrastructure and arrangements, wherein tobacco leaves are subjected to processing, before the manufacture of cigarette, export, storage or transportation;

(i) **"person"** includes-

(i) an individual;

(ii) an association of persons;

(iii) a company incorporated, formed, organized or established in Pakistan or elsewhere;

(iv) the Federal Government;

(v) Provincial Government;

(vi) a local authority in Pakistan, or

(vii) a foreign government, political subdivision of a foreign government, or public international organization;

(j) **"prescribed"** means prescribed by rules;

(k) **"Province"** means the Province of Khyber Pakhtunkhwa;

(l) **"quota"** means the indicated annual requirements of a tobacco company, publicized by the Pakistan Tobacco Board, under rule 3 of Tobacco Marketing Rules, 2016 and shall include surplus tobacco, purchased in addition to initial requirements intimated to Pakistan Tobacco Board;

(m) **"Secretary"** means Secretary of the Department;

(n) **"tobacco"** means leaves of the plant's Nicotiana Tabacum Nicotiana Rustica, commonly known as tobacco, and used in the manufacturing of cigarettes or for consumption by other modes, such as Chillum (hookah), snuff (naswar), gazari and bidis and also includes Khaka, Kara, and Rorh made of the main stalk (dandi), steam and root of tobacco;

(o) **"tobacco company"** means a firm, agency, association or group of individuals, engaged in the purchase, re-drying and processing of tobacco, used in the manufacture of cigarettes and its marketing; and

(p) **"un-manufactured tobacco"** means raw or bulk tobacco that has not been processed into consumer products, such as cigarettes, cigars or smokeless tobacco, including various forms of tobacco leaf, such as whole leaf, stripped leaf or partially processed leaf that retains its natural state and characteristics. This product is distinguished from manufactured tobacco products, which are ready for consumption and have undergone significant processing and packaging.

3. Levy and collection of excise duty.---(1) There shall be levied and collected an excise duty on all un-manufactured tobacco produced within the Province, at the rate of rupees fifty (50) per kilogram.

(2) The excise duty shall be payable by the person at the time of removal of the un-manufactured tobacco from the Green Leaf Threshing Unit.

(3) No un-manufactured tobacco shall be removed outside the Province, unless excise duty is paid thereon by the Green Leaf Threshing Unit.

(4) The raw tobacco, on which the excise duty is not paid, shall be subjected to such penalty as specified under section 7 of this Act.

4. Registration and licensing.---(1) Every Green Leaf Threshing Unit shall get itself registered with the Directorate General in the manner as may be prescribed.

(2) The Directorate General shall issue licenses to Green Leaf Threshing Unit, subject to such conditions as may be prescribed.

5. Records and returns.---Every Green Leaf Threshing Unit shall maintain such records which shall be subject to inspection by officers, authorized by the Director General, and shall submit such returns in the manner as may be prescribed.

6. Appeals.---(1) Any person, aggrieved from the order of the-

(a) District Officer under this Act, may file an appeal to the Regional Director within thirty (30) days;

(b) Regional Director, may file an appeal to the Director General, within thirty (30) days; and

(c) Director General, may file an appeal to the Secretary within thirty (30) days.

(2) The decision, made by the Secretary in an appeal under clause (c) of sub-section (1), shall be final.

(3) The appeal under sub-section (1) shall be made in a manner as may be prescribed.

(4) A reference to the High Court shall only be filed on a question of law.

7. **Penalties**.---(1) Any Green Leaf Threshing Unit fails to pay the excise duty, within thirty (30) days of recovery notice, as required under this Act, shall be liable to a penalty of two times of the amount of excise duty, payable in addition to the principal amount.

(2) If any of the amount payable is not paid within the time specified under sub-section (1), the District Officer may-

(a) seize, confiscate and auction the un-manufactured tobacco, in the manner as may be prescribed; or

(b) seal the Green Leaf Threshing Unit until the amount so due is recovered from such person.

8. **Power to make rules**.---Government may, by notification in the official Gazette, make rules for carrying out the purposes of this Act, which shall include but not be limited to the following:

(a) authorization, deployment, management, and control of enforcement staff;

(b) record keeping of un-manufactured tobacco;

(c) inspections and monitoring of Green Leaf Threshing Unit;

(d) establishment of checkpoints, intelligence and control systems to control the export of raw tobacco;

(e) reward system for the staff entrusted with the task of enforcement;

(f) utilization of excise duty on health-related issues induced by the use of tobacco;

(g) utilization of excise duty for the welfare of tobacco growers; and

(h) attachment, seizure and confiscation of un-manufactured tobacco.

9. Power to make Standard Operating Procedure.---The Department may, for the purposes of this Act, issue Standard Operating Procedure from time to time, not in consistent with the provisions of this Act and the rules.

Appendix-I

[see section 3(b)and (c)]

"SCHEDULE-I

[see sections 3(2) and 4(b)]

Part-A:

Sr. No.	Category.	Rate of tax for areas of Provincial Headquarters as notified by Government (per annum) (Rs).			Rate of tax at Divisional Headquarters (per annum) (Rs).		Rate of tax in suburban areas of Divisional Headquarters (per annum) (Rs).		Rate of tax at District Headquarters (per annum) (Rs).		Rate of tax at District other than District Headquarters (per annum) (Rs).	
		A	B	C	Townships.	Other than Townships.	Townships.	Other than Townships.	Townships.	Other than Townships.	Townships.	Other than Townships.
1.	Upto 4.9 Marlas.	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
2.	Exceeding 4.9Marlas but not exceeding 10 Marlas.				Rs.3000/-	Rs.2500/-	Rs.2500/-	Rs.2000/-	Rs.2000/-	Rs.1700/-	Rs.2000/-	Rs.1500/-
3.	Exceeding 10 Marlas but not exceeding 15 Marlas.				Rs.3,500/-	Rs.3000/-	Rs.3000/-	Rs.2700/-	Rs.3000/-	Rs.2500/-	Rs.2500/-	Rs.2000/-
4.	Exceeding 15 Marlas but not exceeding 18 Marlas.				Rs.4,700/-	Rs.4,000/-	Rs.4000/-	Rs.3500/-	Rs.3500/-	Rs.3000/-	Rs.3000/-	Rs.2500/-
5.	Exceeding 18 Marlas but not exceeding 20 Marlas.				Rs.15,000/-	Rs.13,500/-	Rs.13,500/-	Rs.10000/-	Rs.7,000/-	Rs.6000/-	Rs.6000/-	Rs.5000/-
6.	Exceeding 20 Marlas but not exceeding 30 Marlas.				Rs.25,000/-	Rs.18,000/-	Rs.15,000/-	Rs.12,000/-	Rs.10,000/-	Rs.8000/-	Rs.7000/-	Rs.6,000/-
7.	Exceeding 30 Marlas but not exceeding 40 Marlas.				Rs.30,000/-	Rs.28,000/-	Rs.25,000/-	Rs.22,000/-	Rs.20,000/-	Rs.18,000/-	Rs.15,000/-	Rs.10,000/-
8.	Exceeding 40 Marlas.				Rs.40,000/-	Rs.37,000/-	Rs.35,000/-	Rs.30,000/-	Rs.25,000/-	Rs.20,000/-	Rs.18,000/-	Rs.15000/-

Provided that-

(a) all units, falling under entry at Serial No. 1, are exempted from Urban Immovable Property Tax for the Financial Year 2024-25.

(b) rate of tax for the rest of entries from Serial Nos. 2 to 8 of areas of Provincial Headquarters shall be,-

(i) for category "A", Rs. 5000/- fixed for 5 marla and Rs.1000/- to be charged for every additional marla or part thereof.

(ii) for category "B", Rs. 4000/- fixed for 5 marla and Rs.800/- to be charged for every additional marla or part thereof.

(iii) for category "C", Rs. 3000/- fixed for 5 marla and Rs.500/- to be charged for every additional marla or part thereof.

Part-B:

Provided that residential apartments and penthouses shall also be charged with the rates mentioned in SCHEDULE-I above.

Part-C:

Tax on properties let out on rent, lease or other similar arrangement and not in use of their registered owners, shall be double of the rates mentioned in SCHEDULE-I above; provided that the buildings or lands rented out or leased out under **Part-D** shall be excluded from the tax rates mentioned under this Part.

Part-D:

Residential lands and buildings acquired for the use on rent:

Sr.No.	Residential premises rented to.	Annual rate of tax (% of actual rent).
1.	Government Organization.	10 %
2.	Semi Government Organization.	10%
3.	Non-Governmental Organizations.	10%
4.	Development Financial Institutions.	10%
5.	Corporate Bodies.	10%
6.	Autonomous Bodies.	10%
7.	Public Limited Companies.	10%
8.	Public Sector Commercial Organizations.	10%
9.	Private Limited Companies.	10%
10.	Private Commercial Organizations.	10%
11.	Companies.	10%
12.	Distribution Businesses.	10%
13.	Godowns.	10%
14.	Guest Houses.	10%
15.	All types of banks and financial institutions.	15%

16.	Lands and buildings other than those exempted under section 4 of the Act, which is owned and occupied by such organizations.	The tax shall be levied on the assessed annual rental value of such lands and buildings on the rates prescribed herein-before. The assessment shall be made by a committee duly notified by the Secretary.

Provided that where the actual rent agreement is lower than the prevailing market rent, due to the advance amount paid **(PAGGRI)** to the owner or middleman then the tax shall be levied on the assessed annual rental value:

Provided further that categorization of the area for this Schedule shall be made by Government into categories "A", "B" or "C".";

Appendix-II
[see section 3(c)]

"SCHEDULE-II
[see section 3(2) (b)]

Part A:

Commercial Lands and Buildings acquired for the use on rent:

Sr. No.	Commercial premises rented to.	Annual rate of tax (% of actual rent).
1.	Government organization	10 %
2.	Semi Government Organization	10%
3.	Non-Governmental Organizations	10%
4.	Development Financial Institutions	10%
5.	Corporate Bodies	10%
6.	Autonomous Bodies	10%
7.	Public Limited Companies,	10%
8.	Public Sector Commercial Organizations	10%
9.	Private Limited Companies,	10%
10.	Private Commercial Organizations	10%
11.	Companies	10%
12.	Distribution Businesses	10%
13.	Godowns	10%
14.	Guest Houses	10%
15.	Private hospitals	5%
16.	Medical stores and other businesses working in health sector	5%
17.	Properties being rented out to air ticketing agencies and Jewelers	10%
18.	All types of banks, and financial institutions	15%
19.	Tenant or leaseholder of Evacuee trust properties using the property for commercial and business purposes	5%
20.	Lands and buildings other than those exempted under section 4 of the Act, which are owned and occupied by such organizations,	The tax shall be levied on the assessed annual rental value of such lands and buildings on the rates prescribed hereinbefore. The assessment shall be made by a committee duly notified by the Secretary

Provided that where the actual rent agreement is lower than the prevailing market rent due to the advance amount paid (PAGGRI) to the owner or middleman then the tax shall be assessed on the assessed annual rental value."

Provided further that both parties shall enter into a written agreement in quadruplicate indicating annual rent to be derived and share a copy thereof with the assessing authority on an annual basis. For this part, the actual rent means annual rent agreed between the parties:

i. **Punishment for concealment of facts.**---(1) Any owner or lessesse or tenant of the immovable property who commits the offense of concealment of actual rent derived shall be punishable with imprisonment for a term which may extend up to one year (1) years and with a fine not exceeding the amount of tax payable.

ii. **Imposition of fine.**---Where an owner found guilty of an offense of concealment of actual rent is sentenced to pay a fine, the amount of the fine shall in no case be less than the tax evaded by the assesse or any dependent or associate by the commission of the offense. Provided that the total fine shall not exceed the total tax payable.

iii. **Recovery of the amount of fines, etc. as arrears of land revenue.**---Any fine or other sum due under this Act, or as determined due by the assessing authority, shall be recoverable as arrears of land revenue.

Part-B:

Tax for properties as per clause 4 shall be calculated with the following formula:

(a) the formula for tax calculation shall be: (plot area in the square yard (a) + covered area in square feet (b) multiplied by locality factor (c):

Provided that passageways, washrooms, and other public utilities shall not be counted while calculating/counting the covered area:

Provided further that open sheds and verandas shall be counted as half of its total measurement while calculating the covered area; and

(b) locality factors for computing tax liability as per clause (a) above, are given in the table below:

Locality/ Category.	Ground Floor.	Basement.	1st Floor.	2nd Floor.	3rd Floor.	4th Floor.	5th Floor.	All other Floors beyond 5th Floor.
A1	22	18	18	16	14	12	10	8
A	18	13	13	11	9	7	5	5
B	12	8	8	7	6	5	5	5
C	7	5	5	5	5	5	5	5
D	5	5	5	5	5	5	5	5

(c) Plot area in sq. yards shall be counted once on the ground floor. For upper stories, i.e from the floor and onwards, only the covered area shall be taken into account, and the formula shall be covered area in square feet (b) multiplied by locality factor (c) (b x c).

Part-C:

For Educational Institutions:

Sr. No.	Category of educational institute.	Annual tax based on locality (Rs).			
		A-1 and A.	B.	C.	D.
1.	Primary (up to class 5)	40000/-	30000/-	20000/-	10000/-
2.	Middle (up to class 8)	50000/-	40000/-	30000/-	20000/-
3.	High (up to class 10)	100000/-	80000/-	40000/-	30000/-
4.	Higher secondary (up to class 12)	150000/-	120000/-	50000/-	40000/-
5.	Graduate level (up to 16 years education)	200000/-	150000/-	100000/-	100000/-
6.	Post Graduate (18 years education and Ph.D. level)	250000/-	200000/-	120000/-	120000/-

Part-D:
Other special categories:

Sr.No.	Type of property.	Annual rate of tax.
1.	Industrial building situated in rating area.	Rs.10,000/-upto one kanal (5445 square feet). Above one kanal every additional kanal will be charged @ Rs. 10,000 per kanal.
2.	Grid stations.	As per clause(a) of Part-B
3.	Service stations of vehicles, irrespective of operating in addition to other services.	Rs. 20,000/-
4.	Petrol pumps and CNG stations.	Rs. 50,000/-
5.	Buildings and lands used for the erection of Mobile Phone Towers.	(i) Provincial Headquarters___Rs.40,000/- (ii) Divisional Headquarter and respective sub-urban areas___Rs.30,000/- (iii) District Headquarter and respective sub-urban areas____Rs.20,000/-

Note: Categorization of the area for this schedule shall be made by the Government into Categories "A1", "A", "B", "C" or "D".".

Appendix-III

[see section 4(b)]

"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;	1000/-
	(ii) vehicles with a maximum laden capacity up to 2030 kg;	1500/-
	(iii) vehicles with a maximum laden capacity exceeding 2030 kg. but not exceeding 4060 kg;	1500/-
	(iv) vehicles with a maximum laden capacity exceeding 4060 kg. but not exceeding 6090 kg;	3000/-
	(v) vehicles with a maximum laden capacity exceeding 6090 kg. but not exceeding 8120 kg;	5000/-
	(vi) vehicles with a maximum laden capacity exceeding 8120 kg. but not exceeding 12000 kg;	7000/-
	(vii) vehicles with long trailers or other vehicles with a maximum laden capacity exceeding 12000 kg. but not exceeding 16000 kg; and	10000/-
	(viii) vehicles with long trailers or other vehicles with a maximum laden capacity exceeding 16000 kg.	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.	1000/-
	(b) other commercial vehicles with a seating capacity of-	
	(i) not more than 4 persons;	1500/-
	(ii) more than 4, but not more than 6 persons:	2000/-
	(iii) more than 6 persons, plying on A routes:	500/-
	(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	300 per seat

	(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 paysa 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/-".

Appendix-IV

[see section 6(a)]

"TABLE

[see section (23-A)]

1.	2.	3.	4.
Sr. No.	**Motor vehicle type/ engine capacity of vehicle.**	**Where the default exceeds 60 days but does not exceed 6 months (Rs.).**	**Where the default exceeds 6 months (Rs.).**
(i)	Motor cycle/scooter	500/-	800/-
(ii)	Tractor not being used for agricultural purposes	2000/-	3000/-
(iii)	Other vehicles up to 800 CC	3000/-	4000/-
(iv)	801- 1000 CC	3500/-	5000/-
(v)	1001 – 1300 CC	4000/-	6000/-
(vi)	1301 – 2000 CC	5000/-	8000/-
(vii)	Above 2000 CC	7000/-	15000/-".

Appendix-V

[see section 6(b)]

"THE TWELFTH SCHEDULE.

(see section 116)

PART-I

MOVING VIOLATIONS

1	2	3			
Sr. No.	**Nature of violations.**	**Penalties.**			
		Motor Cycle @Rs.	Motor Car/ Jeep @Rs.	Light Transport Vehicle @ Rs.	HeavyTransport Vehicle/ Public Service Vehicle@Rs.
1.	Exceeding prescribed speed limit.	500	1000	1000	1500
2.	Carrying Passengers in a Public service vehicle exceeding permissible limit.	-	1000	1500	2000
3.	Violation of Traffic signals (electronic or manual).	500	1000	1000	1500
4.	Overloading by public transport vehicles (goods carries).	-	-	2500 for 1% to 5% of overloading. 5000 for 5.1% to 10% of overloading 7500 for 10.1% to 15% and above of overloading and the vehicle shall be impounded for fifteen days.	5000 for 1% to 5% of overloading. 10000 for 5.1% to 10% of overloading. 15000 for 10.1% to 15% and above of 15% of overloading shall not be allowed to ply on road and the vehicle shall be impounded for fifteen days.
5.	Overtaking where prohibited.	300	500	700	1000
6.	Failure to yield the right of way to another vehicles.	300	500	700	1000
7.	Obstructing movement of emergency vehicles.	300	500	700	1000
8.	Leading the excess of the restriction of dimension of goods.			1000	1500
9.	Driving at night without proper lights.	500	1000	1000	1500
10.	Driving on the wrong side of the road.	1000	2000	2000	4000

11.	Disobey traffic signals. (a) Amber Flashing (b) Red Thinking (c) Red Light	500	1000	1000	1500
12.	Improper crossing of railway track.	300	500	500	1000
13	Following too closely or cutting too sharply.	300	500	500	1000
14.	Driving with tinted or covered glasses obstructing visibility from within the vehicle.	-	1500	1500	2000
15.	Jumping Traffic queue.	200	500	500	1000
16.	Failing to dip headlights for other traffic.	200	500	500	1000
17.	Driving wrong way in one way street.	1000	2000	2000	4000
18.	Using turn indicator for any purpose other than those prescribed.	200	500	500	700
19.	Playing where prohibited.	300	500	500	1000
20.	Improper loading of goods/ improper loaded goods.	-	-	1000	1500
21.	Failing to observe lighting hours.	300	500	500	1000
22.	Obstructing traffic.	300	500	700	1000
23.	Failure to observe slow sign.	300	500	500	1000
24.	Riding motorcycle without safety helmet.	1000	-	-	-
25.	Failure to stop for a school bus.	200	300	500	500
26.	Turning where prohibited.	500	1000	1000	1500
27.	Failure to protect learner drivers.	200	400	400	600
28.	Failure to yield right of way to pedestrians.	200	500	700	1000
29.	Reckless and negligent driving.	1000	1500	2000	3000
30.	Driving without driving license.	1000	2000	3000	5000
31.	Driving an unregistered vehicle.	1000	3000	5000	5000
32.	Driving a motor vehicle without insurance coverage.	200	500	500	1000
33.	Driving a transport vehicle without or with a defective speedometer.	200	500	500	1000
34.	Opening door dangerously.	-	500	700	1000
35.	Improper turning (Turn from wrong lane).	300	500	700	1000
36.	Improper lane usage.	300	500	700	1000
37.	Blowing horn in silence zone.	200	300	500	500
38.	Improper U-Turn.	200	500	700	1000
39.	Refusal to produce license.	500	1000	1000	1500
40.	Failing to stop when required by the traffic police.	500	700	1000	1500
41.	Driving without fitness certificate.	-	-	1000	2500
42.	Driving a vehicle exceeding prescribed weight limit.	-	-	2500	15000

43.	Using vehicle in unsafe condition.	300	500	700	1000
44.	Using pressing/musical horns.	300	500	1000	1500
45.	Driving vehicle in violation of law/rules not otherwise provided.	500	1000	1000	1500
46.	Smoke emitting vehicle.	500	1000	1000	2000
47.	Juvenile driving.	1000	2000	5000	10000
48.	Using mobile phone while driving.	1000	2000	3000	5000
49.	One wheeling by motorcyclist.	5000	-	-	-
50.	Repeating the same violations.	1200	1200	1200	1200
51.	Abetment of the above violations.	300	500	700	1000
52.	Driving motor vehicle without route permit if any.			5000	5000
53.	Repeating the violation at serial No. 52 above.			10000	10000
54.	Repeating the violation at serial No. 4 above.			10000	30000
55.	Driving without fastening seat belt.	-	1000	1000	1000
56.	Taking part in an unauthorized race.	2000	3000	5000	5000
57.	Use of illegal number plate or without number plate.	500	1000	1000	1500
58.	Charging extra fare.	500	1000	2000	3000
59.	Driving any vehicle at night on high beam or using dazzling light/powerful lamps.	500	1000	1500	2000
60.	Driving when mentally or physically unfit to drive or under influence of drug or alcohol.	1000	3000	5000	5000
61.	Improper loading of goods (material/liquid spreading on the road/air).	-	-	3000	5000
62.	Carrying Passengers/Students outside cabin of the vehicle.	-	-	3000	5000
63.	Driving vehicle without fastening seat belt by the driver and front seat passenger.	-	500	700	1000
64.	Driving vehicle having a person below twelve (12) years of age on front passenger seat.	-	500	500	1000
65.	Driving of Transport vehicle with expired Route Permit (impounding of vehicle till the production of renewed route permit).	-	-	2000	5000
66.	Driving of Transport vehicle with expired Fitness Certificate (impounding of vehicle till the production of renewed fitness certificate).	-	-	1000	2500
67.	Leaving vehicle in dangerous position.	-	500	500	1000

68.	Driving vehicle on disqualified license.	-	1000	1000	1000
69.	Illegal alteration/modification in vehicle.	500	1000	2000	2500
70.	Failure to stop vehicle after accident.	500	1000	1500	2000
71.	Taking/plying vehicle without authority i.e. registration book, transfer deed, transfer letter, Government certificates and route permit wherever applicable.	500	1000	1500	2000
72.	Disobedience of orders, obstruction and refusal of information.	1000	1000	1000	1000
73.	Noise pollution (by illegal modification/alteration).	2000	3000	3000	3000

PART-II

PARKING VIOLATIONS

1	2	3			
Sr.No.	Nature of violations.	Penalties.			
		Motor Cycle @Rs.	MotorCar/ Jeep @Rs.	Light Transport Vehicle @ Rs.	HeavyTransport Vehicle/Public Service Vehicle@Rs.
1.	More than 0.5 meter from the kerb	200	300	300	500
2.	Parking on a foot path	500	1000	1000	1500
3.	Less than 0.5 meter from another car	200	200	300	500
4.	Parking on a Zebra Crossing	300	500	700	1000
5.	Less than 0.3 meters from fire hydrant	200	300	300	500
6.	Less than 10 meters from a stop sign	200	300	300	500
7.	Less than 10 meters from intersection	200	300	300	500
8.	Parking in a No Parking Zone	1000	2000	2000	3000
9.	Parking in front of an entrance to premises	500	1000	1000	2000
10.	Parking on Bus Stop	200	300	500	700
11.	Parking on a bridge	200	300	500	700
12.	Parking on a side walk	200	300	500	700".

Appendix-VI
[see section 10]

"The First Schedule
(see section 3)
Rates of Land Tax

1.	2.	3.
Sr. No.	**Kind/Area of Land.**	**Per Acre Rate.**
1.	Slab of total cultivated land, computed as Irrigated land, by treating one irrigated Acre as equal to three un-irrigated acres, excluding orchards:	
	(i) Not exceeding 1 acre;	Exempted
	(ii) Up to 12½ acres; and	Rs.300/- per acre or part thereof
	(iii) Above 12½ acres.	Rs.3750/- plus Rs.500/-per Acre or part thereof, of the land exceeding 12½ Acres.
2.	Orchard	
	Upto 1 Acre	Rs.1,000
	1 Acres to 5 Acres	Rs.2,000/- per acre or part thereof.
	5 Acres to 12½	Rs.9,000/- plus Rs.3,000/- per Acre or part thereof the (Orchard) exceeding 5 Acre.
	Above 12½ Acres	Rs.31,500/- plus Rs.4,000/- per Acre or part thereof, of the land (Orchard) exceeding 12½ Acre.".

Appendix-VII
[see section 12]

"Schedule-IV-A
[see sections 4(1), 5(4), 66(1) & 103A]

PRECIOUS METALS AND OTHER METALLIC MINERALS GROUP

1.	2.	3.
S. No.	**Name of Minerals.**	**Royalty Rates.**
1.	Chromite.	Rs.1,500 per ton.
2.	Iron ore (Magnetite and Hematite).	Rs.1,000 per ton.
3.	Precious metal and base metal group.	10.50% on Ad-Valorem basis (value at first disposal point).

FUEL MINERALS

1.	2.	3.
S. No.	**Name of Minerals.**	**Royalty Rates.**
1.	Coal.	Rs.1,500 per ton.

PRECIOUS AND SEMI-PRECIOUS GEM STONES GROUP

1.	2.	3.
S. No.	**Name of Minerals.**	**Royalty Rates.**
1.	Precious and Semi-Precious Gemstones granted through auction inclusive of royalty.	Identified mines are to be auctioned as mining lease inclusive of royalty and large scale mining concession through competitive bidding.
2.	Precious and Semi-Precious Gemstones granted through normal procedure other than auction.	10.50% on Ad-Valorem basis (value at first disposal point).
3.	Nephrite.	Rs. 75 per kg.

OTHER MINERAL NOT SPECIFIED IN THE SCHEDULE

1.	2.	3.
S. No.	Name of Minerals.	Royalty Rates.
1.	Other groups of minerals.	03% on the Ad-Valorem basis (value at first disposal points).

CONSTRUCTION AND INDUSTRIAL MINERAL GROUP

1.	2.	3.
S. No.	Name of Minerals.	Royalty Rates.
1.	Amphibolite.	Rs. 200 per ton.
2.	Barite.	Rs. 500 per ton.
3.	Ball Clay.	Rs.150 per ton.
4.	Bauxite.	Rs.300 per ton.
5.	Bentonite.	Rs.100 per ton.
6.	Beryle (Industrial).	Rs.150 per kg.
7.	China Clay.	Rs.100 per ton.
8.	Chalk.	Rs.200 per ton.
9.	Calcite.	Rs.200 per ton.
10.	Celestite.	Rs.200 per ton.
11.	Dolomite.	Rs.120 per ton.
12.	Feldspar.	Rs.120 per ton.
13.	Fire Clay.	Rs.200 per ton
14.	Fuller Earth.	Rs.120 per ton.
15.	Fluorite (Industrial).	Rs.1,000 per ton.
16.	Gypsum.	Rs.100 per ton.
17.	Granite (Black).	Rs.1,500 per ton.
18.	Granite (Others).	Rs.500 per ton.
19.	Garnet Schist.	Rs.1,000 per ton.
20.	Granitic Schist.	Rs.300 per ton.
21.	Graphite.	Rs.350 per ton.
22.	Garnet (Industrial).	Rs.500 per ton.
23.	Hornblendite.	Rs.120 per ton.
24.	Limestone (cement factory).	Rs.250 per ton.
25.	Limestone (others).	Rs.120 per ton.
26.	Laterite (Cement Factory).	Rs.200 per ton.
27.	Laterite (others).	Rs.200 per ton.
28.	Marble (super white).	Rs.2,000 per ton.
29.	Marble (white grey, off white, red and white, chitral white).	Rs.1,000 per ton.
30.	Marble (sunny grey, sunny white, zebra, badal, grey and strawberry, black and similar colours).	Rs. 300 per ton.
31.	Marble (Kanda).	Rs.150 per ton.
32.	Mica/Muscovite.	Rs.1,000 per ton.
33.	Magnesite.	Rs.400 per ton.
34.	Marl (cement factory and others).	Rs.250 per ton.
35.	Nepheline Synite	Rs.400 per ton.
36.	Orpiment.	Rs.300 per ton.
37.	Phosphate.	Rs.1,000 per ton.
38.	Quartz (industrial).	Rs.500 per ton.
39.	Quartzite.	Rs.120 per ton.

40.	Red Ocher.	Rs.120 per ton.
41.	Red Oxide.	Rs.300 per ton.
42.	Rock Salt.	Rs.150 per ton.
43.	Sand Stone (cement factory and others).	Rs.300 per ton.
44.	Schist.	Rs.120 per ton.
45.	Soap Stone.	Rs.800 per ton.
46.	Silica Sand (cement factory).	Rs.300 per ton.
47.	Silica Sand (others).	Rs.250 per ton.
48.	Slate Stone (cement factory).	Rs.250 per ton.
49.	Slate Stone (others).	Rs.250 per ton.
50.	Shale Clay (cement factory).	Rs.250 per ton.
51.	Shale Clay (others).	Rs.250 per ton.
52.	Serpentine (industrial).	Rs.250 per ton.
53.	Sulphur Ore.	Rs.30 per ton.
54.	Vermiculite.	Rs.120 per ton.

BY ORDER OF MR. SPEAKER
PROVINCIAL ASSEMBLY OF KHYBER PAKHTUNKHWA

(KIFAYATULLAH KHAN AFRIDI)
Secretary
Provincial Assembly of Khyber Pakhtunkhwa

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