

FOR THE EXTRAORDINARY GAZETTE ISSUE OF
THE KHYBER PAKHTUNKHWA

PROVINCIAL ASSEMBLY SECRETARIAT
KHYBER PAKHTUNKHWA

NOTIFICATION

Dated Peshawar, the 23/06/2017.

No.PA/Khyber Pakhtunkhwa/Bills/2017/20009 The Khyber Pakhtunkhwa Finance Bill, 2017 having been passed by the Provincial Assembly of Khyber Pakhtunkhwa on 14th June, 2017 and assented to by the Governor of the Khyber Pakhtunkhwa on 16th June, 2017 is hereby published as an Act of the Provincial Legislature of the Khyber Pakhtunkhwa.

**THE KHYBER PAKHTUNKHWA FINANCE ACT, 2017
(KHYBER PAKHTUNKHWA ACT NO. XXVI OF 2017)**

(First published after having received the assent of the Governor of the Khyber Pakhtunkhwa in the Gazette of the Khyber Pakhtunkhwa. (Extraordinary), dated the 23 /06/2017).

(Here print as in the accompaniment).

N. M. A.

SECRETARY,

Provincial Assembly of Khyber Pakhtunkhwa.

No. and date (as per notification above).

A copy of the above notification with the accompaniment is forwarded to the Manager, Government Stationery and Printing Department, Peshawar, with the request to publish the same in the extraordinary issue of the Khyber Pakhtunkhwa Government Gazette of today's date and distribute copies thereof immediately in accordance with the list given overleaf.

Proof should be sent to this Secretariat before publication.

N. M. A.

SECRETARY,

Provincial Assembly of Khyber Pakhtunkhwa

E.No. PA/Khyber Pakhtunkhwa/Bills/2017/ '20010-14 Dated 23/06/2017

A copy of the above is forwarded to:-

1. The Principal Secretary to Governor, Khyber Pakhtunkhwa.
2. The Secretary to Government of Khyber Pakhtunkhwa, Finance Department.
3. The Secretary to Government of Khyber Pakhtunkhwa, Law Department.
4. The Director Information, Khyber Pakhtunkhwa.
5. The Director I.T/ Special Secretary Provincial Assembly of Khyber Pakhtunkhwa.

N. M. A.

SECRETARY,

Provincial Assembly of Khyber Pakhtunkhwa

Secretary Finance
Khyber Pakhtunkhwa
Diary No... 1.2092
Date..... 03.10.17

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1.	The Secretary, Provincial Assembly of Khyber Pakhtunkhwa.	75
2.	The Secretary to Government of Khyber Pakhtunkhwa, Finance Department.	5
3.	The Secretary to Government of Khyber Pakhtunkhwa Law, Parliamentary Affairs and Human Rights Department.	10

AN
ACT

*to levy, continue and revise certain taxes
in the Province of the Khyber Pakhtunkhwa*

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Preamble.-WHEREAS it is expedient to levy, continue and revise certain taxes in the Province of the Khyber Pakhtunkhwa;

It is hereby enacted as follows:

1. Short title, extent and commencement.---(1) This Act may be called the Khyber Pakhtunkhwa Finance Act, 2017.

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

(3) It shall come into force on the first day of July, 2017.

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

(i) for the existing Schedule-I, the Schedule-I specified in Appendix-I to this Act shall be substituted; and

(ii) in Schedule-II,-

(a) at S.No.7 for the figures "15000" and "7500", the figures "22,500" and "11,250" shall respectively be substituted; and


(b) at S.No.7A, for the figures "15000", the figures "20,000" shall be substituted.

3. Amendment of Khyber Pakhtunkhwa Act No. IV of 1990.---- In the Khyber Pakhtunkhwa Finance Act, 1990 (Khyber Pakhtunkhwa Act No. IV of 1990), in section 7, for the existing Table, the "Table" specified in Appendix-II to this Act shall be substituted.

4. Amendments in the Khyber Pakhtunkhwa Act No. XXI of 2013.--- In the Khyber Pakhtunkhwa Finance Act, 2013 (Khyber Pakhtunkhwa Act No. XXI of 2013), in First Schedule, after existing entry "9803.3000", the following new entry shall be added, namely:

"9803.4000

Ride hailing services".


Asst. Legal Officer
Govt. of Khyber Pakhtunkhwa
Law Department

Appendix-I
See section 2

“Schedule-I
(See section 3(2))”

Part 'A'

S#	Category	Rate of tax for areas of Provincial headquarter as notified by the 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 Headquarters (per annum) (Rs)	
		A	B	C	Town ships	Other than Town ships	Town ships	Other than Town ships	Town ships	Other than Town ships	Town ships	Other than Town ships
1	Up to 5 Marlas (other than self occupied)	1500	1300	1100	1300	1100	800	500	600	500	400	300
2	Exceeding 5 Marlas but not exceeding 10 Marlas	2500	2400	2200	2400	2200	1400	1100	1200	1100	900	700

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3	Exceeding 10 Marlas but not exceeding 15 Marlas	3300	3100	3000	3100	3000	1600	1500	1600	1500	900	800
4	Exceeding 15 Marlas but not exceeding 18 Marlas	4800	4700	4500	4700	4500	2500	2300	2500	2300	1300	1000
5	Exceeding 18 Marlas but not exceeding 20 Marlas	15,000	13,500	12,000	13,500	12,000	7,500	4,500	6,000	3,000	2,250	1,500
6	Exceeding 20 Marlas but not exceeding 30 Marlas	22,500	21,000	18,000	21,000	15,000	12,000	9,000	7,500	4,500	4,500	3,000
7	Exceeding 30 Marlas but not exceeding 40 Marlas	30000	27000	24000	27000	24000	21000	18000	15000	12000	9000	6000
8	Exceeding 40 Marlas	45000	37500	30000	37500	30000	22500	18000	15000	12000	9000	6000

Asstt. Legal Officer
Govt. of Khyber Pakhtunkhwa
Law Department

(a) When not exceeding Rs.10 million	27,000
(b) When exceeding Rs.10 million but not exceeding 25 million	36,000
(c) When exceeding Rs.25 million but not exceeding 50 million	50,000
(d) When exceeding Rs.50 million but not exceeding 100 million	75,000
(e) When exceeding Rs.100 million but not exceeding 200 million	95,000
(f) When exceeding Rs.200 million	100,000

3 Persons, other than companies, owning factories, commercial establishments, private education institutions and private hospitals, having the following commercial establishment

(a) Any commercial establishment/factories having 10 or more employees which have not been otherwise explicitly given in this table.	10,000
(b) Private clinics & hospitals having upto 10 employees	10,000
(c) Private clinics, hospitals having employees more than 10 but not more than 50	50,000
(d) Private clinics & hospitals having more than 50 employees	100,000
(e) Private Medical Colleges.	100,000
(f) Private Engineering Institutes having degree programs	100,000
(g) Private Business Education Institutes:	
(i) having upto 100 students	70,000
(ii) exceeding 100 students	100,000
(h) Private Law Colleges	100,000
(i) Private education institutions including professional and technical institutions other than specified at e,f, g & h charging monthly fee not exceeding Rs.1000 per student.	5,000
(j) Private education institutions including professional and technical institutions other than specified at e,f, g & h charging monthly fee	7,000


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 Govt of Sindh, Government
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	exceeding Rs.1000 but not exceeding Rs.2000 per student.	
	(k) Private education institutions including professional and technical institutions other than specified at e, f, g & h charging monthly fee exceeding Rs.2000 but not exceeding Rs.5000 per student.	20,000
	(l) Private education institutions including professional and technical institutions other than specified at e, f, g & h charging monthly fee exceeding Rs.5000 per student.	100,000
4	Holders of import or export license, assessed to income tax in the preceding year with annual turnover	
	(a) When not exceeding Rs.50000	4,000
	(b) When exceeding Rs.50000	5,000
5	Clearing agents licensed or approved as custom house agents	10,000
6	Travel Agents	
	(a) IATA travel agents approved.	15,000
	(b) Non-IATA approved.	8,000
	(c) Hajj and tour operator	15,000
7	Restaurants/Guest Houses liable to sales tax	15,000
8	Professional Caterers	15,000
9	Wedding Halls/Lawns (irrespective of their nomenclature)	30,000
10	Advertisement Agencies	10,000
11	Doctors	
	(a) Specialists	20,000
	(b) Non Specialists including Medical Practitioners, Hakeem's, Homeopaths etc	10,000
	(c) Dentists	15,000
12	Diagnostic and Therapeutic Centers" including pathological and chemical laboratories"	
	(a) Located at Divisional Head Quarter	20,000
	(b) Located at other places	7,000

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 Director
 Directorate of Industries
 Government of Punjab
 Lahore

13	Contractors, Suppliers and Consultants who, during preceding financial year supplied to the Federal or any Provincial Government or any local authority in the District, Goods, Commodities, or rendered service of the value	
	(a) When exceeding Rs.10,000 but not exceeds (b) Rs.0.5 million	4,000
	(c) When exceeding Rs.0.5 million but not exceeding (d) Rs.1 million	5,000
	(e) When exceeding Rs.1.50 million but not exceeding Rs.2.500 million	7,000
	(f) When exceeding Rs.2.500 million but not exceeding Rs.10 million	18,000
	(g) When exceeding Rs.10 million but not exceeding Rs.25 million	25,000
	(h) When exceeding Rs.25 million but not exceeding Rs.50 million	30,000
	(i) When exceeding Rs.50 million	100,000
14	Petrol/Diesel/CNG filling stations	12,000
15	All establishments, including video shops, real estate shops/ agencies, card dealers, and net cafes assessed or not assessed to income tax in the preceding financial year.	5,000
16	Chartered Accountants with an independent audit practice and excluding those who are employed in companies not owned by them.	15,000
17	Vehicles Service Stations	8,000
18	Transporters/Transport companies.	
	(a) Within Provincial Headquarters limits	3,000
	(b) Others	2,000
19	Member of Stock Exchange	5,000
20	Money Changer	
	(i) Within Provincial Headquarters limits	10,000
	(ii) Others	5,000
21	Health Fitness Centers/Gymnasium	
	(i) Within Provincial Headquarters limits	2,000
	(ii) Others	1,000

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22	Jewelers	1,000
23	Departmental Stores	10,000
24	Electronic goods Stores	1,000
25	Cable Operators	10,000
26	Printing Presses	1,000
27	Pesticides Dealers	1,000
28	Tobacco Whole Sellers	2,000
29	Whole Sale Dealers/agency holder	10,000
30	Chemist/Druggist/Medical Stores	10,000
31	Tailor Shops	
	(a) Shalwar Qameez+wastecoat	5,000
	(b) Shilwar Qameez+wastecont+pant shirt	10,000."

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BY ORDER OF MR. SPEAKER
PROVINCIAL ASSEMBLY OF KHYBER
PAKHTUNKHWA

(AMANULLAH)
 Secretary
 Provincial Assembly of Khyber Pakhtunkhwa