

AN  
ACT

*further to amend the Khyber Pakhtunkhwa Finance Act, 2010.*

**WHEREAS** it is expedient further to amend the Khyber Pakhtunkhwa Finance Act, 2010 (Khyber Pakhtunkhwa Act No. VIII OF 2010), for the purposes hereinafter appearing;

It is hereby enacted as follows:-

**1. Short title and commencement.**---(1) This Act may be called the Khyber Pakhtunkhwa Finance (Amendment) Act, 2020.

(2) It shall come into force at once.

**2. Amendment of section 2 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),-

- (a) in clause (a), in the table, against Serial No (i), in column 3, under the heading "Rate of tax", for the words "Two percent", the words "One and a half percent", shall be substituted;
- (b) in clause (b), in the table, against Serial No (i), in column 3, under the heading "Rate of tax", for the words "Two percent", the words "One and a half percent", shall be substituted; and
- (c) in clause (c), in the table, against Serial No (i), in column 3, under the heading "Rate of tax", for the figure and symbol "2%", the words "One and a half percent", shall be substituted.

**3. Repeal.** --- The Khyber Pakhtunkhwa Finance (Amendment) Ordinance, 2020. (Khyber Pakhtunkhwa ORD. NO. VII of 2019) is hereby repealed.

**BY ORDER OF MR. SPEAKER**  
PROVINCIAL ASSEMBLY OF KHYBER  
PAKHTUNKHWA

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**(NASRULLAH KHAN KHATTAK)**  
Secretary  
Provincial Assembly of Khyber Pakhtunkhwa