

**PROPOSED AMENDMENTS IN THE KHYBER PAKHTUNKHWA
FINANCE BILL, 2025**

CLAUSE 2

Mr. Ahmad Kundi, MPA to move that in clause 2, in the Schedule-1, in the proposed Article No. 6(A), in third column of the Table, the words "or Deputy Commissioner, as the case may be, whichever is higher" may be deleted.

CLAUSE 5

1. Mr. Ahmad Kundi, MPA to move that in clause 5, in sub-clause (a), in the proposed proviso, the figure "51" may be deleted and thereafter, after the words, brackets, roman figures and figures "Khyber Pakhtunkhwa Revenue Authority Act, 2022(Khyber Pakhtunkhwa Act No. XVIII of 2022)", the words "and Federal Board of Revenue" may be added.

2. Mr. Ahmad Kundi, MPA to move that in clause 5,in sub-clause (b), in the proposed proviso, the words and comma "contract carriage permit," may be deleted, and thereafter, after the words, brackets, roman figures and figures "Khyber Pakhtunkhwa Revenue Authority Act, 2022 (Khyber Pakhtunkhwa Act No. XVIII of 2022)", the words "and Federal Board of Revenue" may be added.

3. Mr. Ahmad Kundi, MPA to move that in clause 5,in sub clause (c),in the proposed section 97-A, for the words "two months", "one lac" and "fifty thousand", the words "one year", "five lacs" and "two lacs" may be substituted, respectively.

CLAUSE 7

Mr. Ahmad Kundi, MPA to move that clause 7may be deleted.

CLAUSE 8

1.Mr. Aftab Alam Afridi MPA, to move that after clause 8, the following new clauses shall be inserted, namely,-

- (a) **"8A. Insertion of new section 17A to Act No. XXII of 2013.**--- In the Khyber Pakhtunkhwa Arms Act, 2013 (Khyber Pakhtunkhwa Act No. XXII of 2013). after section 17, the following new section shall be inserted, namely:

“17A. Penalty for manufacturing or fabricating fake arm licenses.---(1) Whoever, falsely makes, prints or fabricates any arm license or is involved in the making, printing or fabricating of arms licenses to support any claim or title shall be punished with imprisonment for a term which may extend to three years and a fine which may extend to one lac but shall not be less than rupees fifty thousand.

- (2) Whoever, fraudulently or dishonestly uses as genuine any arm license, which he knows or has reason to believe to be a forged arm license, shall be punished in the same manner as provided in sub-section (1).”; and

- (b) In clause 11, after sub-clause (b), the following new sub-clause shall be inserted, namely:

“(b-i) in section 3, after sub-section (1), as so amended, the following new sub-section shall be inserted, namely:

"(1A) Notwithstanding anything contained in sub-section (1), Government may, by notification in the official Gazette, fix or specify any other rate of cess to be levied and collected, as determined on the basis of value of goods, net weight and distance, and may establish such rate on an incremental basis or otherwise, as deemed appropriate, for the purposes of this Act”;

2.Mr. Ahmad Kundi, MPA to move that in clause 8, in sub-clause (b), in the proposed proviso, in the third column of the Table, for the figures "15" and "25", the figures "20" and "30", may be substituted, respectively.

CLAUSE 9

1.Mr. Ahmad Kundi, MPA to move that in clause 9,in sub-clause (a), in the proposed Serial No. 16A,in the third column of the Table, for the figure "350", the figure "300" may be substituted.

2.Mr. Ahmad Kundi, MPA to move that in clause 9, in sub-clause (b), the Serial No. "45" and third entry under Royalty Rates may be deleted and thereafter in the rest of entriesfor the figures "350" under Royalty Rates, the figures “300” may be substituted, respectively.

3.Mr. Ahmad Kundi, MPA to move that in clause 9, in sub-clause (d), in the third column of the Table, for the figure "350", the figure "300" may be substituted.

4.Mr. Ahmad Kundi, MPA to move that in clause 9, in sub-clause (f), in the third column of the Table, for the figure "350", the figure "300", may be substituted.

CLAUSE 10

1.Mr. Ahmad Kundi, MPA to move that in clause 10, in sub-clause (a), in clause (iv), in the proposed clause (aaa), comma and the words ", including but not limited to digital, electronic or online platforms and" may be deleted.

2.Mr. Ahmad Kundi, MPA to move that in clause 10, in sub-clause (c), in the proposed clause (a),for colon, the full stop may be substituted and thereafter the first and second provisos may be deleted.

3.Mr. Ahmad Kundi, MPA to move that in clause 10, in sub-clause (j), clause (ii) may be deleted.

4.Mr. Ahmad Kundi, MPA to move that in clause 10, in sub-clause (m), in clause (i), in the proposed Serial 4B, in the third column of the Table, the words, brackets, figures and coma "rupees two hundred thousand (200,000) or" and the words and comma "whichever is higher," may be deleted and thereafter, in the fourth column after the word "Officer", the words and figure "not below grade 17" may be inserted.

5.Mr. Ahmad Kundi, MPA to move that in clause 10, in sub-clause (o), in the proposed section 70A, in sub-section (1), in paragraphs (a) and (b), for the word "five", the word "three", may be substituted, respectively.

6.Mr. Ahmad Kundi, MPA to move that in clause 10, in sub-clause (o), in the proposed section 70A, in sub-section (3), for the word "six", the word "three", may be substituted.

7.Mr. Ahmad Kundi, MPA to move that in clause 10, in sub-clause (r), in the proposed First Schedule, at serial No.1, in the third column, after the word "Hostels", the words "either houses converted to hostels or proper hostels" may be inserted.

8.Mr. Ahmad Kundi, MPA to move that in clause 10, in sub-clause (r), in the proposed First Schedule, at serial No.5, in the third column, after the word "Hajj", the words "and Umrah" may be added.

9.Mr. Ahmad Kundi, MPA to move that in clause 10, in sub-clause (r), in the proposed First Schedule, at serial No.16, in the third column, the words "Privately owned library or a Public library" may be inserted.

10.Mr. Ahmad Kundi, MPA to move that in clause 10, in sub-clause (r), in the proposed First Schedule, at serial No.17, in the third column,for the words "or local governments in the public interest", comma and the words “, local governments or non-government organizations in the public interest” may be substituted.

11.Mr. Ahmad Kundi, MPA to move that in clause 10, in sub-clause (r), in the proposed First Schedule, at serial No.22, in the third column, the words, "Such services as provided by the Provincial Government, local government, community, any housing society, non-government non-profit organizations or individuals" may be inserted.

12.Mr. Ahmad Kundi, MPA to move that in clause 10, in sub-clause (r), in the proposed First Schedule, in the Note, after the existing full stop, the words "The Government will notify all the above mentioned exemptions for general public information in three widely circulated newspapers within three months from the commencement of this Act.", may be added.

13.Mr. Ahmad Kundi, MPA to move that in clause 10, in sub-clause (s), in the proposed Second Schedule, in Part-I, at serial No.1, in the third column, for the

words, figures, brackets and percentage "Nineteen and a half Percent (19.5%)", the words, figures and percentage "fifteen (15%)" may be substituted.

14.Mr. Ahmad Kundi, MPA to move that in clause 10, in sub-clause (s), in the proposed Second Schedule, in Part-II, at serial No.2 in the second column, the shortened form and dot "etc." may be deleted.

15.Mr. Ahmad Kundi, MPA to move that in clause 10, in sub-clause (s), in the proposed Second Schedule, in Part-II, at serial No.2, the sub serial no. iv, in the second and fourth columns may be deleted and the remaining sub serial nos. may be renumbered accordingly.

16.Mr. Ahmad Kundi, MPA to move that in clause 10, in sub-clause (s), in the proposed Second Schedule, in Part-II, at serial No.2, in the existing sub serial no. v, under CATEGORY-A, in the fourth column, for the figures "50,000" the figures "25,000" may be substituted.

17.Mr. Ahmad Kundi, MPA to move that in clause 10, in sub-clause (s), in the proposed Second Schedule, in Part-II, at serial No.2, in the existing sub serial no. v, under CATEGORY-B, in the fourth column, for the figures "20,000", the figures "10,000" may be substituted.

18.Mr. Ahmad Kundi, MPA to move that in clause 10, in sub-clause (s), in the proposed Second Schedule, in Part-II, at serial No.2, in the existing sub serial no. v, under CATEGORY-C, in the fourth column, for the figures "10,000", the figures "5,000" may be substituted.

19.Mr. Ahmad Kundi, MPA to move that in clause 10, in sub-clause (s), in the proposed Second Schedule, in Part-II, at serial No.2, in the existing sub serial no. vi, in the fourth column, in sub serial no. (vi), for the figure "5", the figure "3" may be substituted.

20.Mr. Ahmad Kundi, MPA to move that in clause 10, in sub-clause (s), in the proposed Second Schedule, in Part-II, at serial No.2, in the existing sub serial no. vii, in the fourth column, in sub serial no. (vii), for the figures "10" and "06", the figures "05" and "03" may be substituted, respectively.

21.Ms. Shehla Bano, MPA to move that in clause 10, in sub-clause (s), in the proposed Second Schedule, in Part-II, at Serial No. 2, in sub-serial (vii) in the fourth column, for the expressions "Ten percent (10%)" and "Six percent (6%)",

the expressions “Seven percent (7%)” and “Four percent (4%)” may be substituted, respectively.

22.Ms. Sobia Shahid, MPA to move that in clause 10, in sub-clause (s), in the proposed Second Schedule, in Part-II, at Serial No. 16, the sub-serial (c) in the second column along-with its entry in the fourth column may be deleted.

23.Mr. Ahmad Kundi, MPA to move that in clause 10, in sub-clause (s), after the Second Schedule, under the heading "**Principles of Application and Interpretation:**" in clause 1, for the words ", the applicable tax rate shall be the standard rate", the words "shall be exempted as if they are included in First Schedule" may be substituted.

CLAUSE 11

1.Mr. Ahmad Kundi, MPA to move that in clause 11, in clause (a), in clause (i), in sub-clause (b), in the proposed clause (h), after the word "Government", the words "and Federal Government" may be inserted.

2.Mr. Ahmad Kundi, MPA to move that in clause 11, in clause (b), in the proposed proviso, after the words "defense-related", the words "or rescue and sanitary services-related", may be inserted and thereafter, after brackets and the abbreviation "(DEPO)", the words "or authorities of Rescue 1122 and WSSCs" may be inserted.

AMENDMENTS IN APPENDIX-I.

1.Mr. Ahmad Kundi, MPA to move that in the **Appendix-I**, in the **SCHEDULE-I**, in **Part-A**, in the serial no. 1, in the second column under the heading **Category**, for the figure and decimal "4.9" and the word “only”, the figure "5" and the words “or otherwise" may be substituted, respectively.

2.Ms. Rehana Ismail, MPA to move that in Appendix-I, in Schedule-I, in Part-A, at serial No. 1, in the second column, under the heading of “Category”, brackets and the words “(self-occupied only)” may be deleted.

3.Mr. Ahmad Kundi, MPA and Ms. Rehana Ismail, MPA to move that in the **Appendix-I**, in the **SCHEDULE-I**, in **Part-A**, the serial no.2 along-with all entries may be deleted and the remaining serial nos. may be renumbered accordingly.

4.Mr. Ahmad Kundi, MPA to move that in the **Appendix-I**, in the **SCHEDULE-I**, in **Part-A**, in serial no. 3, in the second column under the heading **Category**, for the figures and decimal "4.9", the figure "7" may be substituted.

5.Mr. Ahmad Kundi, MPA to move that in the **Appendix-I**, in the **SCHEDULE-I**, in **Part-A**, in the proviso at the end of the Schedule-I, in paragraph (a), for the words and figure "entry at Serial No. 1", the words and figures "entries at Serial Nos. 1 and 2" may be substituted.

AMENDMENTS IN APPENDIX-II.

Mr. Ahmad Kundi, MPA to move that in the **Appendix-II**, in the **SCHEDULE-II**, in **Part-A**, in the second proviso at the end of the Part-A, in paragraph (a), for the words, brackets and figure "one (01) year", the words, brackets and figure "six (06) months" may be substituted.

AMENDMENTS IN APPENDIX-V.

1.Ms. Shehla Bano, MPA to move that in the **Appendix-V**, in the **TABLE**, at Serial No. 1, in sub-serial (a) in Column No. 2, in the clauses (i) and (ii), for the figures "36,000", the figures "40,000" may be substituted.

2.Ms. Shehla Bano, MPA to move that in the **Appendix-V**, in the **TABLE**, at Serial No. 1, in sub-serial (b) in Column No.2, in the clauses (i) and (ii), for the figures "06" and "07", the figures "09" and "10" may be substituted, respectively.

3.Ms. Sobia Shahid, MPA to move that in the **Appendix-V**, in the **TABLE**, at Serial No. 31, against the sub-serial (a) and (b), in column No. 3, for the figures "5000" and "15000", the figures "2500" and "7500" may be substituted, respectively.