

**FOR THE EXTRAORDINARY GAZETTE ISSUE OF  
THE KHYBER PAKHTUNKHWA**

**PROVINCIAL ASSEMBLY SECRETARIAT  
KHYBER PAKHTUNKHWA**

**NOTIFICATION**

Dated Peshawar, the 8/07/2025.

No.PA/Khyber Pakhtunkhwa/Bills-65/2025/ 400 The Khyber Pakhtunkhwa Finance Bill, 2025 having been passed by the Provincial Assembly of Khyber Pakhtunkhwa on 23<sup>rd</sup> June, 2025 and is assented to by the Governor of the Khyber Pakhtunkhwa on 3<sup>rd</sup> July, 2025 is hereby published as an Act of the Provincial Legislature of the Khyber Pakhtunkhwa.

**THE KHYBER PAKHTUNKHWA FINANCE ACT, 2025.**  
**(KHYBER PAKHTUNKHWA ACT NO. XVIII OF 2025)**  
(First published after having received the assent of the Governor of the  
Khyber Pakhtunkhwa in the Gazette of the Khyber Pakhtunkhwa.  
(Extraordinary), dated the 08 /07/2025).

(Here print as in the accompaniment).

  
**ACTING 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.

  
**ACTING SECRETARY,**

Provincial Assembly of Khyber Pakhtunkhwa

E.No. PA/Khyber Pakhtunkhwa /Bills-65/2025/ 401 Dated 8 /07/2025

A copy of the above is forwarded to:-

1. The Principal Secretary to Governor, Khyber Pakhtunkhwa.
2. The Secretary to Government of Khyber Pakhtunkhwa, Law Department.
3. The Secretary to Government of Khyber Pakhtunkhwa Finance Department.
4. The Director Information, Khyber Pakhtunkhwa.
5. The Additional Director I.T, Provincial Assembly of Khyber Pakhtunkhwa for official website.
6. The Principle Secretary to Mr. Speaker Provincial Assembly of Khyber Pakhtunkhwa for information.

  
**ACTING SECRETARY,**

Provincial Assembly of Khyber Pakhtunkhwa

## **LIST OF COPIES TO BE DISTRIBUTED**

<b>S. No</b>	<b>Designation of Officer</b>	<b>No of Copies to be Supplied</b>
<b>1.</b>	<b>The Secretary, Provincial Assembly of Khyber Pakhtunkhwa.</b>	<b>75</b>
<b>2.</b>	<b>The Secretary to Government of Khyber Pakhtunkhwa, Finance Department.</b>	<b>10</b>
<b>3.</b>	<b>The Secretary to Government of Khyber Pakhtunkhwa Law, Parliamentary Affairs and Human Rights Department.</b>	<b>10</b>

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, 2025:

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

(3) It shall come into force on the First Day of July, 2025.

2. **Amendment of the Act No. II of 1899.**---In the Stamp Act, 1899 (Act No. II of 1899), in SCHEDULE-I, 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.	One percent (01%) 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."
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Assistant Deputing Officer-I  
Govt. of Khyber Pakhtunkhwa  
Law Department

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

(a) in section 3, in sub-section (2a), for the figure and words "31<sup>st</sup> day of July", the figure and words "30<sup>th</sup> day of September" shall be substituted; and

(b) for existing **Schedule-I** and **Schedule-II**, the **Schedule-I** and **Schedule-II**, as specified in **Appendix-I** and **Appendix-II** appended to this Act, shall respectively be substituted.

4. **Amendment of West Pakistan Act No. XXXII of 1958.**---In the West Pakistan Motor Vehicles Taxation Act, 1958 (West Pakistan Act No. XXXII of 1958), for the existing "**SCHEDULE-II**", the "**SCHEDULE-II**", as specified in **Appendix-III** appended to this Act, shall be substituted.



5. **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 47, in the first proviso, the full stop, appearing at the end, shall be replaced by a colon, and thereafter the following new proviso shall be added, namely:

“Provided further that every applicant, for the purposes of applying for permits under sections 51, 54 and 56 of this Ordinance, shall be registered with the Khyber Pakhtunkhwa Revenue Authority, established under the Khyber Pakhtunkhwa Revenue Authority Act, 2022 (Khyber Pakhtunkhwa Act No. XVIII of 2022).”;

- (b) in section 60, after sub-section (2), the following proviso shall be added, namely:

“Provided that every holder of a permit, at the time of applying for renewal of contract carriage permit, private carriers permit or public carrier permit, shall be registered with the Khyber Pakhtunkhwa Revenue Authority, established under the Khyber Pakhtunkhwa Revenue Authority Act, 2022 (Khyber Pakhtunkhwa Act No. XVIII of 2022).”;

- (c) after section 97, the following new section shall be inserted, namely:

“97-A. **Penalty for manufacturing or fabricating fake license.**---Whoever manufactured or fabricated or involved in manufacturing or fabricating all types of licenses shall be punished with imprisonment for a term which may extend to two months and a fine which may extend to rupees one lac but shall not be less than rupees fifty thousand.”; and

- (d) for “The TWELFTH SCHEDULE”, “THE TWELFTH SCHEDULE” as specified in **Appendix-IV** appended to this Act, shall be substituted.

6. **Amendment of section 7 of the Khyber Pakhtunkhwa Act No. IV of 1990.**---In the Khyber Pakhtunkhwa Finance Act, 1990 (Khyber Pakhtunkhwa Act No. IV of 1990), in section 7,-

- (a) in sub-section (1), for the existing “TABLE”, the “TABLE”, as specified in **Appendix-V** appended to this Act, shall be substituted; and
- (b) in sub-section (2), for the word and figures “30<sup>th</sup> day of September”, the word and figures “31<sup>st</sup> day of May”, shall be substituted.

7. **Amendment of section 11 of Khyber Pakhtunkhwa Act No. I of 1996.**---In the Khyber Pakhtunkhwa Finance Act, 1996 (Khyber Pakhtunkhwa Act No. I of 1996), in section 11, in sub-section (1a), in clause (b), in sub-clause (ii), in the first proviso, the colon, appearing at the end, shall be replaced by a full stop, and thereafter the second proviso shall be deleted.

Assistant Drafting Officer  
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Law Department



8. Amendment of Khyber Pakhtunkhwa Ordinance No. XXIII of 2002.---In the Khyber Pakhtunkhwa Finance Ordinance, 2002 (Khyber Pakhtunkhwa Ordinance No. XXXIII of 2002), in section 4.-

- (a) for the words "ten percent", the words "seven percent" shall be substituted;
- (b) for the existing third proviso, the following shall be substituted, namely:

"Provided also that arrears up-to June, 2025 in the subject head shall be collected by Excise and Taxation Officer concerned, with a rebate for all tax defaulters on all defaulted amount of tax in the subject head at the following rates:

Sr. No.	Defaulted Amount (Rupees).	Rebate.	Validity.
1.	Payment in three installments.	15% of the defaulted amount.	30 <sup>th</sup> October, 2025.
2.	Lump-sum payment.	25% of the defaulted amount.	30 <sup>th</sup> October, 2025."

**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)."

9. 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), in Schedule-IV-A, under the heading "CONSTRUCTION AND INDUSTRIAL MINERAL GROUP",-

- (a) after Serial No. 16, the following new entries shall be inserted in respective columns, namely:

"16A.	Gypsum (Cement Factory)	Rs. 350 per ton.";
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- (b) against Serial Nos. 24, 26, 45, 47 and 49 in Column No. 3, under the sub-heading "Royalty Rates", for the existing entries, the following shall respectively be substituted, namely:

Royalty Rates.
"Rs.350 per ton.
Rs. 350 per ton.
Rs. 350 per ton
Rs.350 per ton.
Rs.350 per ton.";

- (c) against Serial No. 33, in column No. 2, under the sub-heading "Name of Minerals", the words and brackets "(cement factory and others)" shall be deleted;

- (d) after Serial No. 33, as so amended, the following new entries shall be inserted in respective columns, namely:

“33A.	Marl (cement factory)	Rs. 350 per ton.”;
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- (e) against Serial No. 42, in column No. 2, under the sub-heading “Name of Minerals”, the words and brackets “(cement factory and others)” shall be deleted;

- (f) after Serial No. 42, as so amended, the following new entries shall be inserted in respective columns, namely:

“42A.	Sand stone (cement factory)	Rs. 350 per ton.”; and
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- (g) after Serial No. 53, the following Note shall be added , namely:

“**Note:** The royalty rates of cement industry, at Serial Nos. 16A, 24, 26, 33A, 42A, 45, 47 and 49 shall be enhanced in the following manner:

Financial Year.	Existing Rates.	Enhanced Rates.
2026-27	Rs. 350 per ton.	Rs. 385 per ton (@ 10%)
2027-28	Rs. 385 per ton.	Rs. 424 per ton (@ 10%)
2028-29	Rs. 424 per ton.	Rs. 456 per ton (@ 7.5%)
2029-30	Rs. 456 per ton.	Rs. 490 per ton (@ 7.5%)
2030-31	Rs. 490 per ton.	Rs. 527 per ton (@ 7.5%)”.

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Govt. of Khyber Pakhtunkhwa  
Law Department

**10. 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) for clause (m-i), the following shall be substituted, 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 and shall include any other person, specified and declared as Collection Agent by the Policy Board through notification in the official Gazette, to collect and pay tax under sub-section (3) of section 10 of this Act.”;

- (ii) in clause (x), in sub-clause (ii), for the word, hyphen and roman figure “Chapter-VI”, the word, hyphen and roman figure “Chapter-VII” shall be substituted;



- (iii) in clause (aw), for the word, hyphen and roman figure "Chapter-VI", the word, hyphen and roman figure "Chapter-VII" shall be substituted; and
- (iv) for clause (aaa), the following shall be substituted, namely:

**"(aaa) Service"** means anything, which is not goods, and includes any act, performance, provision or facilitation of a facility, amenity, utility or advantage, carried out in the course of an economic activity, whether contractual, professional or otherwise, provided by any means, including but not limited to digital, electronic or online platforms and which results in the execution of an assignment, development of a project, provision of a benefit, grant of a right, facilitation in currency exchange and financial transactions or performance of a function, by whatever name called;

**Explanation-I:** A service shall remain and continue to be treated as service regardless whether or not the providing thereof involves any use, supply, disposition or consumption of any goods either as an essential or as an incidental aspect of such providing of service.

**Explanation-II:** Unless otherwise specified by the Policy Board, the service or services involved in the supply of goods shall remain and continue to be treated as service or services;";

(b) in section 3,-

- (i) in sub-section (1), for the words "A taxable service is a provision of service, listed in the **Second Schedule**", the words "Any provision of service is a taxable service except such services as are explicitly listed in the First Schedule, subject to the conditions specified therein, if any,-" shall be substituted; and
- (ii) for sub-section (4), the following shall be substituted, namely:

**"(4)** The Management Committee may, for the purposes of administration, analysis and facilitation, by a notification in the official Gazette, specify or amend CPC Codes, HS Code or any other code for classification of services:

Provided that inclusion or exclusion of any service from the above codes so specified shall not determine the taxability or otherwise of such service:

Provided further that all such services, as were taxable under the Second Schedule, prior to 1<sup>st</sup> July, 2025, shall remain taxable unless explicitly included in the First Schedule.

**Explanation:** For the purpose of this section CPC Code and HS Code mean the Central Product Classification Code and Harmonized System Code, as published by the United Nations and World Customs Organizations respectively.

- (c) in section 5, in sub-section (3), for clause (a), the following shall be substituted, namely:

“(a) the activities of an employee providing services in that capacity to an employer with whom he is in direct relationship under a contract of employment:

Provided that the activities of the employee for which he earns any fee or commission, in addition to his salary agreed under contract of employment, from the employer shall be treated as an economic activity:

Provided further that the activities of an employee hired or engaged by the employer to perform certain activities for a person other than the employer in connection with or in the course of furtherance of business of the employer shall be treated as economic activity of such employer or;”;

- (d) in section 9, for sub-section (1), the following shall be substituted, namely:

“(1) Subject to the provisions of this Act, there shall be charged, levied, collected and paid a tax at the rate of fifteen per cent on the value of a taxable service, which shall be deemed and treated as the standard or general rate of tax for all purposes of this Act:

Provided that the rate of tax on the services or class of services listed in the Second Schedule shall be the rate as specified against such services, subject to the conditions mentioned therein, if any;”;

- (e) in section 12, before the words “**Second Schedule**”, the words “**First Schedule** and” shall be inserted;
- (f) in section 17, in sub-section (1), in clause (c), for the words “the payment of the amount for a transaction, exceeding value of fifty thousand rupees, excluding payment against a utility”, the words “payment of amounts of one or more transactions made to the same person in one tax period where the aggregate of such amounts exceeds fifty thousand rupees including the amount of sales tax but excluding any payments made on account of a utility” shall be substituted;
- (g) in section 27, in sub-section (5), for the words and figures “sections 54 and 55”, the words and figures “sections 53 and 54” shall respectively be substituted;

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(h) in section 33, in sub-section (1), after the words "The Management Committee may", the words and commas ", in the manner as prescribed by regulations," shall be inserted;

(i) in section 35, after sub-section (1), the following new sub-section shall be inserted, namely:

"(1A) In case where the registered person is engaged in providing taxable services, including exempt services, in other provinces or areas outside the Province, the record mentioned under sub-section (1) shall, inter-alia, include the record for such provinces or areas in such form and manner as may permit reconciliation or ascertainment of his tax liability in the Province.";

(j) in section 39,-

(i) in sub-section (1), after the words "Every registered person shall furnish", the words "through an e-file" shall be inserted; and

(ii) in sub-section (6), for the words "six months", the words "one hundred and twenty days" shall be substituted;

(k) in section 44, in the marginal heading, for the word "**Distribution**", the word "**Delegation**" shall be substituted;

(l) in section 45, in sub-section (2), the words "in appeal", the words "an appeal" shall be substituted;

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

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

"4B.	Where any person required to integrate or install the Restaurant Invoice Management System (RIMS), Invoice Management or any other prescribed e-invoicing system or computerized system, fails to integrate or install the Restaurant Invoice Management System (RIMS), Invoice Management or any other prescribed e-invoicing system.	Such person shall be liable to pay a penalty of rupees two hundred thousand (200,000) 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.";
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- (ii) against Serial No. 19, in Column No. 2, in clause (b), the comma and words “, as the case may be” shall be deleted;
- (n) in section 66, in sub-section (1), in clause (a), after the words “short-levied”, occurring at the end, the comma, words and figures “, subject to section 70A of this Act” shall be inserted;
- (o) after section 70, the following new section shall be inserted, namely:

**“70A. Pecuniary jurisdiction in appeals.”**---(1) Subject to provisions of this Act, where the appeals are related to assessment of tax under section 27 of this Act,-

- (a) an appeal to the Collector (Appeals) shall lie where the value of assessment of tax does not exceed five million rupees; or
- (b) an appeal to the Appellate Tribunal shall lie where the value of assessment of tax exceeds five million rupees.

(2) The cases pending before the Collector (Appeals) having the value of assessment of tax exceeding five million rupees shall on and from the 10<sup>th</sup> day of July 2025 stand transferred to the Appellate Tribunal.

(3) All cases, transferred from the Collector (Appeals) to the Appellate Tribunal under sub-section (2), shall be decided by the Appellate Tribunal within six months from the date of transfer of such cases.”;

- (p) in section 74, in sub-section (1), after the word “may”, the commas and words “, with prior approval of the Collector or any officer duly authorized by the Collector to grant approvals in such matters,” shall be inserted;
- (q) in section 83, in sub-section (4), the full stop, appearing at the end, shall be replaced by a colon, and thereafter the following proviso shall be added:

“Provided that the Authority may make arrangement or agreement, on reciprocal or multilateral basis with the Federal Board of Revenue and sales tax authorities of other provinces, for sharing of electronic data of tax returns filed in the computerized system, subject to such limitations and conditions as may be specified by the Authority and agreed to in such agreements.”;

- (r) for the existing First Schedule, the following shall be substituted, namely:

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**"First Schedule**  
[see section 3(1),12 & 17(1)(i)]

Sr. No.	Description.	Conditions for Exemption.
1	Room or Unit Accommodation Services for Students in Student Residences.	Hostels exclusively meant for student accommodation and allied facilities.
2	Other Human Health Services.	Services to the extent of cosmetic treatment of burns or burned body parts provided by health care centers, hospitals or similar institutions.
3.	Hairdressing and Barbers' Services.	Services as are provided by traditional barber shops operating in premises not exceeding 150 square feet in total floor area and without air-conditioning facilities or installations at business premises.
4.	Dry-Cleaning Services, including for Product Cleaning Services.	Such Services as are provided by small-sized, traditional, stand-alone launderers and dry cleaners that operate independently and are not part of any broader retail, commercial, or multi-service establishments and utilizing vintage or non-computerized machinery to maintain their conventional mode of service.
5.	Tour Operator Services.	Such Services as are provided by Federal or Provincial Government departments exclusively related to Hajj.
6.	Toll Manufacturing including Moulding, Pressing, Stamping, Extruding, and Similar Plastic Manufacturing Services, Iron and Steel Casting Services, Non-Ferrous Metal Casting Services, Metal Forging, Pressing, Stamping, Roll Forming, and Powder Metallurgy Services including Dyeing and Coloring Services.	Such Services as are provided on a toll manufacturing basis which are part of commercial or industrial operations.
7.	Airport Operation Services.	The fee, taxes or similar other charges received by Civil Aviation Authority as a regulatory body for or in respect of its official functions shall not be charged to tax even though such functions appear to be of the nature or character of services.
8.	Wholesale trade services in relation to agricultural products like grains, oil seeds, live animals, hides, and un-manufactured tobacco, food items such as fruits, vegetables, dairy, meat, seafood, beverages, and bakery products, textiles and clothing, including yarn, fabrics, household	For the purpose of clarity, "wholesale trade services" shall refer to the sale or resale of goods in bulk or large quantities to business, industrial, commercial, institutional, or professional buyers, or to other wholesalers or retailers, wherein the goods are purchased in the wholesaler's own name and intended for onward sale at a profit; provided that any

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	linens, apparel, footwear, and accessories; household goods like furniture, appliances, lighting, cutlery, and glassware; consumer products such as books, stationery, toys, jewelry, and sports goods; construction materials, including flat glass, ceramic fixtures, wallpaper, paints, and tools; industrial and chemical products like fertilizers, pharmaceuticals, cosmetics, and cleaning materials; plant and machinery including motor vehicles, motorcycles, computers, telecommunications equipment, and industry-specific machinery.	activity involving the trade, distribution, or redistribution of goods carried out on behalf of others in exchange for a commission, fee, or any other form of consideration shall be treated as a taxable services.
9.	Retail trade services in relation to agricultural products like grains, oil seeds, live animals, hides, and un-manufactured tobacco; food items such as fruits, vegetables, dairy, meat, seafood, beverages, and bakery products; textiles and clothing, including yarn, fabrics, household linens, apparel, footwear, and accessories; household goods like furniture, appliances, lighting, cutlery, and glassware; consumer products such as books, stationery, toys, jewelry, and sports goods; construction materials, including flat glass, ceramic fixtures, wallpaper, paints, and tools; industrial and chemical products like fertilizers, pharmaceuticals, cosmetics, and cleaning materials; plant and machinery including motor vehicles, motorcycles, computers, telecommunications equipment, and industry-specific machinery.	Retail trade services shall refer to the sale of goods in small quantities or individual units to final consumers or household; provided that any activity involving the trade, distribution, or sale of goods conducted on behalf of another party in exchange for a commission, fee, or other consideration, including but not limited to agency, consignment, or brokerage services, or any service provided to a customer beyond the sale of goods, such as delivery services, whether conducted through online platforms or otherwise, shall be deemed a taxable services.
10.	Urban, suburban and interurban railway passenger transport services; intra-provincial, intra-city and inter-city travel or transportation of persons by road through non air-conditioned buses, coaches, wagons, jeeps, cars, taxis and other motor vehicles primarily meant for passengers' transport, passenger transport by man- or animal-drawn vehicles including	Where such vehicles have an engine capacity below 660cc and the services are not provided or facilitated through any online or digital platform or the services are not classified as ride-hailing or app-based transportation services.

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	passenger transport vehicles through roads, inland water passenger transport by ferries, cruises, or other means; sightseeing services conducted by rail, water, or air including coastal and transoceanic water transport services of passengers by ships, domestic and international scheduled air passenger transport services and space passenger transport services.	
11.	Coastal and Transoceanic water transport services of freight by refrigerator vessels, tankers, or container ships and space transport services of freight.	
12.	Water distribution through mains on own account including distribution of steam, hot water, and air-conditioning supply through mains on own account.	Only such services shall be deemed exempted which are not provided through subsidiaries or third-party infrastructural arrangements. All such services as are provided by businesses for installation, management and maintenance of water distribution system, steam and air conditioning systems shall remain taxable at applicable rate of tax.
13.	Central banking services including financial market regulatory services.	Such services which are construed as core regulatory functions performed by the State Bank of Pakistan.
14.	Basic research services in physical sciences, chemistry, biology, and biotechnology.	The exemption shall apply to services which are performed for academic research purposes and not on commercial basis.
15.	Veterinary services for pet animals, livestock, and other veterinary services.	The exemption shall apply to services as are provided by Government-owned or regulated bodies.
16.	Library services.	
17.	Government public services including executive and legislative services, financial and fiscal services, economic and social planning, statistical services, Government services to research and development. Public administrative services related to education, health care, housing, community amenities, recreation, culture, religion, agriculture, forestry, fishing, fuel, energy, distributive trades, general economic, commercial, and labor affairs. Services related to external affairs, diplomatic and consular services, foreign economic and military	Services as are provided by Federal, Provincial Governments or local governments in the public interest.

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Govt of Punjab, Pakistan  
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	aid, military and civil defense, police, fire protection, law courts, detention, rehabilitation of criminals, public order, and safety. Administrative services for sickness, maternity, temporary disablement, Government employee pensions, old-age, disability or survivors' benefits, unemployment compensation, and family or child allowance programs.	
18.	Services furnished by trade unions.	Such services as are provided without any charges or fees.
19.	Religious services, services by political organizations, human rights organizations, environmental advocacy groups, other special group advocacy, and community facility support, youth associations, cultural and recreational associations.	Such services as are provided without profit motives and in the public interest.
20.	Services of performing artists including original works of authors, composers and other artists.	Such services which are provided to reflect cultural and societal values and benefit the public at large; provided that services which are provided in live concerts, stage shows, dramas or similar commercial entertainment events shall remain taxable.
21.	Services as are provided by museums including botanical and zoological garden services and nature reserve services including wildlife preservation.	Only such services which are intended for preservation of national heritage and natural resources.
22.	Funeral, burial, crematorium, or mortuary services directly related to the preparation, handling, and final disposition of a deceased person, including embalming, storage, transportation of the deceased to a funeral site, cemetery, or crematorium, and the performance of burial, cremation, or interment ceremonies, provided by funeral homes, crematoria, cemeteries, or similar entities.	
23.	Domestic services as are provided by individuals which are aimed at household help.	Only such services are exempted as are provided by individuals in their personal capacity, without the involvement of agents, manpower supply agencies, or any other intermediary entities engaged in arranging or providing individuals for the delivery of such domestic services.

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24.	Services provided by extraterritorial organizations and bodies including services provided by foreign diplomatic missions.	Only such services which are aimed at non-market, non-commercial functions aimed at fostering global cooperation and addressing transnational challenges.
25.	Access to a road or bridge on payment of toll charges.	
26.	Education services.	Education services as are provided by schools, colleges and universities and includes tuition fee charged from their students.
27.	Members of Parliament (Majlis-e-Shoora) and Provincial Assemblies.	Only such services as are provided on non-commercial basis and without intention to furtherance of the personal businesses.
28.	Professional work of cutting, sewing, fitting, altering, or repairing clothes to meet individual specifications (excluding fashion designing).	
29.	Repair, maintenance, and restoration of footwear and related leather goods, including services such as resoling, reheeling, stitching, polishing, replacing zippers or buckles, and minor modifications to improve fit or extend the life of shoes, boots, sandals, and other leather accessories.	
30.	Services rendered by individuals such as laborers, electricians, carpenters, plumbers, painters, or similar service providers, directly to households or religious centers including mosques, on a daily wage or labor charge basis, without involvement of any contractor or manpower supply agencies.	Only such services as are provided by such individuals in their personal capacity and are rendered solely for domestic or non-commercial use and which are not utilize for furtherance of the business or to serve commercial interests of the service recipient.

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**Note:** All exemptions granted through notifications, whether conditional or unconditional, and whether issued in favor of a specific project, individual or class of persons, shall remain in effect unless expressly rescinded by Government.”; and

(s) for the existing Second Schedule, the following shall be substituted, namely:

**"SECOND SCHEDULE**  
[see sections 3(1) and (4),12,17(1)(j)),18]

**Part-I**  
**Tax Rates above Standard Rate**

Sr.No.	Description of Services.	Headings.	Rate of Tax.
1.	Telecommunication and similar allied or ancillary services including:	9813.0000	Nineteen and a half Percent (19.5%)
		9813.1000	
		9813.1010	
	(a) Telephone services (including fixed line, wireless, cellular, wireless local loop, video, pre-paid, post-paid, pay phone cards and voicemail etc.);	9813.1020	
		9813.2000	
		9813.3000	
		9813.4000	
		9813.4010	
	(b) Messaging services (including short message service (SMS), multi media message service (MMS) and messaging through other digital applications etc.);	9813.4020	
		9813.4030	
		9813.5000	
		9813.6000	
		9813.7000	
	(c) Installation, provision, shifting, changing, conversion and restoration of telephone connections (including conversion of NWD connection to non NWD or vice versa) and similar other services;	9813.8000	
		9813.9000	
	(d) Bandwidth services (including copper-line/fiber-optic/co-axial cable/microwave/satellite-based, IP services, teleconferencing, 3G/4G/5G/LTE or similar other services;		
	(e) Telegraph and other services relating thereto;		
	(f) Tele fax including store and forward fax and similar other services; Internet services including e-mail, dial-up and other allied services;		
	(g) Broad band services for DSL connection (including copper-line/fiber optic/co-axial cable/ wireless/ satellite-based, internet/e-mail/ data/SMS/MMS services on WLL or cellular mobile networks) and similar other services;		
	(h) Data communication network services (DCNS including copper-line/co-axial cable/fiber-optic/ wireless/radio/satellite-based, services relating		

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to value added data, virtual private network (VPN) and digital signature) and similar other services;

- (i) Long distance international (LDI) services;
- (j) Local loop or other similar services; Audio text services (including tele-text, trunk radio, paging or similar other services);
- (k) Voice paging services (including radio paging, vehicle or other object (whether or otherwise) tracking and burglar alarm etc.) and other similar services;
- (l) Rental either full, partial or on sharing basis of space, place or any other facility or arrangement on towers or other structures or installations for any purposes;
- (m) Internet-based cable TV services whether as a single service or otherwise; and such services as are provided by Internet Service Providers (ISPs) providing Television Services, including Cable TV, IPTV, Internet-Based TV or Services delivered through Digital Boxes or Android-Based Devices, with or without internet connectivity i.e. Vehicle Tracking, tracking and alarm services, burglar and security alarm services etc; and
- (n) All other similar allied, ancillary or auxiliary services.

**Explanation:** In case of incoming international calls, charges received by telecom service providers abroad shall be taxed on tax fraction formula basis only to the extent to which such charges are shared or received by such domestic service providers treating the charges so shared or received as tax-inclusive.

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**Part-II**  
**Tax Rates below Standard Rate**

2.	The following services provided or rendered by entities, enterprises, or undertakings including all such services, facilities, utilities, entertainments, comforts, enjoyments or amusements etc.	9801.0000 9801.1000 9801.2000 9801.3000 9801.4000 9801.5000 9801.6000 9801.7000 9801.8000 9801.9000	
	i. whole range of services including accommodation, food supplies and laundry etc. provided or rendered by all categories of non-corporate hostels and messes.		(i) Five Percent (5%) without any input tax adjustment.
	ii. Services provided or rendered by local non- corporate stand-alone restaurants, hotels or chains of such hotels (including guest houses and lodges, hotels, motels, guest houses, resorts, accommodation, food service providing farm-houses, motorway-or-highway-side accommodation, restaurants (including food service supply chains), ice cream parlors.		(ii) Ten percent (10%) without input tax adjustment
	iii. Clubs including such clubs as, though run on mutuality basis, are operated in commercial mode, manner or style		(iii) Ten percent (10%) without input tax adjustment:  Provided that for clause (ii) & (iii) Six Percent (06%) rate shall be applicable

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		<p>where payment against restaurant and hotel services is received through debit, credit or prepaid cards, mobile wallets or QR scanning subject to the condition that no input tax adjustment or refund shall be admissible.</p>
iv.	<p>In case of traditional type non-corporate 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) including traditional accommodation facilities like sarrayae or inns or open air over night bed provisioning services generally located or available around or in the vicinity of railway stations, bus or wagon stands (stations) provided by non-corporate entities and the charges for overnight stay do not exceed rupees three hundred per bed.</p>	<p>(iv) Two percent (02%) without input tax adjustment</p>
v.	<p>Tax shall be charged on fixed rate basis in respect of wedding/ marriage/ shadi halls as per the following categories:</p> <p>CATEGORY-A: Where the wedding hall is having a capacity of 500 or above persons and located in posh area of a major city,</p>	<p>Category A: Rs. 50,000 per Function</p>

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<p>CATEGORY-B: Where the wedding hall is having a capacity of more than 300 but less than 500 persons and located in municipality, and</p> <p>CATEGORY-C: Where the wedding hall is having a capacity of less than 300 persons and located in suburb or roadside outside main city.</p>	<p>Category B: Rs. 20,000 per Function, and</p> <p>Category C: Rs. 10,000 per Function.</p>
<p>vi. In case of caterers whether stand-alone or otherwise, food provisioning/food servicing or food supply facilities, suppliers of prepared eatables and drinkables, pandals and shamianas.</p>	<p>(vi) Five percent (5%) without input tax adjustment.</p>
<p>vii. In case of non-corporate sector hospitality businesses, including hotels, guest houses, rest houses, lodges, restaurants and similar other accommodations and food serving businesses, located in the tourist spots of Galiyat and Kaghan Valleys, subject to the compliance to all such conditions and procedures, as may be prescribed by the Authority, in this behalf</p>	<p>(vii) Ten percent (10%) without input tax adjustment, however Six Percent (06%) rate shall be applicable where payment against restaurant and hotel services is received through debit, credit or prepaid cards, mobile wallets or QR scanning subject to the condition that no input tax adjustment or refund</p>

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shall be  
admissible.

**Mandatory Condition of Installation of RIMS/IMRS:**

Every service provider, providing services of restaurants, hotels, food business or any other similar business shall integrate or install the Restaurant Invoice Management System (RIMS), Invoice Management or any other prescribed e-invoicing system or computerized system, for the purpose of issuing sales tax invoices.

**General Clarifications:**

**Clarification I:** Six percent (06%) rate shall also be applicable for all corporate sector entities, providing services throughout the provinces, where payment against restaurant and hotel services is received through debit, credit or any other prepaid cards, mobile wallets or QR scanning subject to the condition that no input tax adjustment or refund shall be admissible. In case payment is received in cash, the applicable tax rate shall be the standard rate of tax.

**Clarification II:** It is clarified for the removal of any doubt that the services of this entry include "takeaway" or "home or door-step delivery" transactions of the restaurants or other categories or types of food serving outlets either as a part of their overall services or as an exclusive activity.

**Clarification III:** Wedding halls/Marriage/ Shadi Halls/marques/lawns not availing fixed tax option shall charge standard rate of tax on the total value of services. However, all the wedding halls opting to charge fixed tax on per function basis shall mandatorily intimate the respective tax jurisdiction before charging fixed tax. The wedding halls or other similar business entities shall in no case revert back to standard rate of tax without approval of the Management Committee.

**General Tax Relief:**

Any person or class of persons who, during the tax periods from July 2022 to June 2025, provided services taxable under Serial No. 1 of the Second Schedule to the Act, have inadvertently omitted to charge sales tax and consequently failed to deposit sales tax during the respective tax periods may deposit the outstanding tax amount as arrears through self-assessment or detection, without payment of any additional penalty for non-payment or default surcharge:

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	<p>Provided that in cases where proceedings under section 27 and 60 of the Act have been initiated, pending or completed before 01<sup>st</sup> July 2025, the said person or class of persons may settle their tax liabilities by making payment of the principal amount of tax and without payment of any additional penalty for non-payment or default surcharge:</p> <p>Provided further that this concession is conditional upon full payment of all tax arrears by 30<sup>th</sup> September 2025 and shall be applicable only in cases where the sales tax on services has not been charged.</p>		
3.	Services provided by health care centers etc. in private sector.	9821.1000	<p>Five percent (05%) (without input tax adjustment) of the charges (including fixed charges, if any) of such centers or hospital beds/ rooms:</p> <p>Provided that the said charges exceed rupees 10,000/- per day per bed/room.</p>
4.	Services provided or rendered by beauty parlors, beauty clinics, health care centers, cosmetic or plastic surgery centers /clinics, hair transplant centers or clinics, health clubs, gyms (including yoga centers with or without yoga teaching classes system or arrangements), physical fitness centers, massage centers, pedicure/ manicure centers, swimming pools and similar other establishments, undertakings, enterprises or entities including hair dressing, hair colouring/dying and barber services.	9811.0000 9811.1000 9811.2000 9811.3000 9811.4000 9811.9000 9821.1000 9821.4000 9821.5000	<p>Five percent (5%) without any input tax adjustment.</p>

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5.	<p>Services provided or rendered by medium sized stand-alone or other launderers and dry cleaners including carpet or sofa set or similar furniture items cleaners or washers shall be charged at reduced rate:</p> <p>Provided that laundries and dry-cleaning or other similar businesses operating under chain-business-system with or without any business brand name or operating as a part of businesses providing hotel or other accommodation services and in all such cases, the rate of tax shall be standard rate of tax.</p>	9808.0000 9808.1000 9808.2000 9808.3000 9808.4000 9808.9000	Two percent (2%) without any input tax adjustment.
6.	<p>(a) Services provided or rendered by non-corporate entities, not registered with SECP, authorized to transact or deal with business in any manner on behalf of others such as customs agents, shipping agents (including import/export cargo freight forwarders), stock brokers, share transfer agents, business support or business or asset management agents, tour operators, travel agents, recruiting/recruitment agents, labour or man power supply services, insurance agents, commission agents, distribution agents including whole sale trade services on commission basis and similar other persons engaged in business transaction work or activity against commission or similar charges, other than those provided by corporate entities;</p> <p>(b) Business support services shall be charged to tax;</p> <p>(c) The Customs Agent shall pay tax at the fixed rate.</p> <p>(d) In case of travel agents providing services for arrangement of performance of Hajj and Umrah, a fixed rate of tax shall be charged as follows:</p> <p>(i) for Umrah services; and</p>	9806.0000 9806.1000 9806.2000 9806.3000 9806.4000 9806.6000 9806.7000 9806.8000 9806.9000 9819.1000 9819.1500 9842.0000	<p>Eight percent (8%) without any input tax adjustment.</p> <p>Five percent (5%) without any input tax adjustment.</p> <p>Fixed Rate of Rupees 3,000/- per Goods Declaration.</p> <p>Rs 5000 for each person between age 13 and 60 years;</p>

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<p>(ii) for Hajj services.</p> <p><b>Explanation-I:</b> The persons falling in this category do not generally have any investment or investment-related interest in the business though they may have their own infrastructure or other resources to carry out such work or activity.</p> <p><b>Explanation-II:</b> The persons covered in this category shall pay tax to the Authority in all such cases where their clients, customers or buyers are located in the Province regardless of the location of such person's business or office elsewhere and regardless whether or not documentation or other related formalities of their transactions with such clients, customers or buyers is done or are carried out in the said Province or elsewhere.</p> <p><b>Explanation-III:</b> All corporate entities, providing services under this entry shall charge tax at standard rate.</p>		<p>Rs 10000 for each person between age 13 and 60 years.</p>
<p>7. (a) Advertisements on TV including cable TV networks, radio, CCTV, newspapers, periodicals, magazines and similar other publications, websites and internet, poles or similar structures, bill boards, electronic bill boards, hoarding boards, signboards and similar other medium of advertisement display, lease or renting of space whether on constructed or erected structure or otherwise for the purposes of displaying advertisements in any manner and other advertisement services including services provided or rendered by advertising agents.</p> <p>(b) In case of advertisements on or through print media of all types and forms.</p> <p><b>Explanation-I:</b> In case of renting or leasing of space for advertisements' purposes by Government or public sector or para-public sector development, housing or other authorities, departments or institutions, the whole amount of tax due shall be withheld or deducted and paid directly to the Authority by such authorities, departments or institutions.</p>	<p>9802.0000 9802.1000 9802.2000 9802.3000 9802.4000 9802.5000 9802.6000 9802.7000 9802.8000 9802.9000 9806.5000</p>	<p>Ten percent (10%) without any input tax adjustment.</p> <p>Two percent (2%) without any input tax adjustment.</p>

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	<p><b>Explanation-II:</b> In case of advertisements relayed, telecasted or print- media-circulated in more than one Provincial jurisdictions, tax shall be paid to the Authority on apportionment basis keeping in view the population ratio of the province of Khyber Pakhtunkhwa in the aggregate population of all such jurisdictions.</p>		
8.	<p>Services provided or rendered by <b>non-corporate entities</b> in matters of sale, purchase, rent or hire (other than rent-a-car) under any kind or type of arrangements with the client or the principal:</p> <p>(a) Property dealers, property agents and realtors.  (b) Car and other automobile dealers (whether old or new).  (c) Dealers of electrical or electronic equipment's, appliances or other similar goods (whether old or new). Dealers of plant and machinery including construction machinery and similar capital goods.  (d) Dealers of other second-hand goods.  (e) Renting services in respect of plant, machinery including construction machinery and other equipment's etc.</p> <p><b>Explanation:</b> For the purpose of clarity, the services falling under this entry which are provided by corporate entities shall remain taxable at standard rate of tax</p>	9807.0000 9807.1000 9807.2000 9807.3000 9807.3000 9807.9000	Two percent (2%) without any input tax adjustment.
9.	<p>(a) Services provided by non-corporate specialized workshops or under takings:</p> <p>i. Auto-workshops whether or not providing other allied or extended services.</p> <p>ii. Workshops for industrial, construction, earth-moving or other similar heavy duty or special purpose machinery.</p> <p>iii. Workshops for heavy or light duty electric, electrical or electronic machinery (such as transformers, generators, turbines, motors, pumps, rotators, power accumulators, transmission networks or systems etc.) equipment or appliances etc., including computer hardware and allied equipment's or appliances etc.</p> <p>iv. Services provided in respect of their pair or maintenance of aircrafts, helicopters and other flying objects</p> <p>v. Car washing, including compounding and polishing etc., or similar service stations.</p> <p>vi. Other workshops or workshop-type businesses.</p> <p>(b) In case of stand-alone car wash (car wash station) services;</p>	9820.0000 9820.1000 9820.2000 9820.3000 9820.4000 9820.9000	Five percent (5%) without any input tax adjustment.

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<p>ii. Architects and civil engineers or town promoters, developers, planners.</p> <p>iii. Town, real estate or property promoters, developers or planners.</p> <p>iv. Services of contractors of allied works such as electrical, mechanical, gas fittings, plumbing, water boring, wood work, plastering, flooring, steel work, paint and other finishing work or works.</p> <p>v. Interior decorators.</p> <p>vi. Landscaping or land development designers including land surveyors.</p> <p>vii. Other similar, allied or ancillary services.</p>		
<p>(b) Government funded construction projects including ADP/PSDP- funded projects and construction of hydropower projects the rate of Tax shall be charged.</p>		<p>Four percent (4%) without any input tax adjustment</p>
<p>(c) In case of land development, tax shall be charged at specific fixed tax.</p>		<p>One hundred rupees (Rs.100 only) per square yard of the total (aggregate or gross) developed land without any segregation, fragmentation, segmentation, splitting or slicing with reference to the factual or intended use whether immediate or subsequent</p>

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		and no input tax adjustment shall be admissible in this regard.
	(d) In case of commercial construction of residential buildings, flats or apartments, commercial plazas, malls, towers or complexes etc., tax shall be charged.	Fifty Rupees (Rs.50 only) per square feet of the covered area without any input tax adjustment
	<p><b>Exemption:</b> Full exemption on:</p> <p>(a) The construction work in respect of development of industrial estates/zones, consular buildings and construction works under international tenders based on and funded from foreign grants-in-aid agreements or arrangements.</p> <p>(b) Residential construction and allied works in respect of the Prime Minister's Naya Pakistan Housing Scheme.</p> <p>(c) The projects initiated or under taken under Government's Annual Development Programme (ADP) provided either such projects have been initiated or complete donor before 30th June, 2021 or payments, whether full or in part, in respect thereof have been made on or before the said date (the ongoing projects in respect of which agreements or contracts were signed before the said date, shall be titled to this exemption regardless of the schedule of payments relating thereto).</p> <p>(d) To the extent of such portion or portions of the construction work of the projects of Public Sector Development Programme (PSDP), as were undertaken and completed before 30th June, 2021, regardless of the dates of their approval or initiation; provided that no such exemption shall be claimed or available on such portion or portions of the work of such project or projects as has/have not been completed before 30th June, 2021.</p>	<p>Assistant Drafting Officer-I Govt. of Khyber Pakhtunkhwa Law Department</p>



- (e) Construction services, including allied works, provided or rendered in respect of low-cost housing projects and schemes of the Provincial Housing Authority of Khyber Pakhtunkhwa.

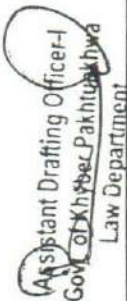
**Condition:** The exemption allowed under this part shall not be construed or interpreted in any manner to claim or take any refund, waiver, dispensation or relief of tax already deposited, paid or recovered (including already withheld or deducted but not deposited or paid) on or before 30th June, 2021 on any ground whatsoever.

**Explanation:** For the purpose of this item, the expression "initiated" shall, under no circumstances, be construed to commence prior to the date of actual signing of the agreements for Government sector construction projects.

**Clarification:** For the purpose of removal of any doubt, it is clarified that for the purpose of this serial number:

- (i) construction services shall also cover all such construction and allied services as are financed and funded either under Annual Development Program (ADP) or under Public Sector Development Program (PSDP); and
- (ii) self-construction of residential houses for personal use shall not be liable to tax.
- (iii) Construction services shall include construction works of power (including hydro-power) generation projects. (iv) Where fixed rates of rupee one hundred per square yard, or as the case may be, rupees fifty per square foot are applicable in case of land development and commercial construction as per description specified above, tax shall not be charged in respect of the areas allocated, fixed or used exclusively for schools, medical dispensaries, mosques, graveyards, parks, public toilets, corridors (inside passages of buildings) and stairs provided that these facilities are meant for common use of the public at large without the involvement of any commercial aspect including intention or purpose for sale, leasing or renting.
- (iv) The tax rate of 4% shall not be applicable on such ADP funded projects as are approved or initiated before 01<sup>st</sup> July 2025.

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12.	<p>Digital or IT-based services in whatever form or manner or under whatever arrangement, including but not limited to:</p> <ul style="list-style-type: none"> <li>(a) Web design and development;</li> <li>(b) Mobile app development;</li> <li>(c) Server management;</li> <li>(d) page-speed optimization, UX/UI optimization;</li> <li>(e) PPC marketing, blogging;</li> <li>(f) Google Ad Words, Face book advertising, Instagram advertising;</li> <li>(g) Custom software development, assessment and road map development, software maintenance and support services, supply or sale of any other software or software product or products through any medium;</li> <li>(h) Online digital marking services such as search engine optimization (SEO);</li> <li>(i) social media marketing, content marketing, affiliate marketing, influencer marketing, email marketing, viral marketing services, etc.</li> <li>(j) IT or Digital Based, including Cloud-based Content Streaming, Live Streaming, Cloud-Based OTT (over-the-top) Platforms, On-Demand Streaming Services, Cross Platform Accessibility, VOD (video-on-demand) Libraries, including any other similar Subscription-Based Services</li> </ul>	9850.0000	<p>Five percent (05%) without any input tax adjustment.</p> <p style="text-align: center;">  </p>
13.	<p>Services relating to works or projects in respect of exploration and production (E&amp;P) or mining of minerals, oil and gas including licensing, renting or re-renting, leasing or re-leasing, surveys, geo-map development, equipment mobility, product evaluation, product marketing and other services or activities related or allied thereto.</p> <p><b>Explanation:</b> In case of oil, gas and mining sector or industry, tax shall be charged on both the fee (by whatever name called) paid for the purposes of lease or license including renewal thereof and on the royalty:          Provided that where such fee or royalty is received by a government department or authority, the tax shall be paid on receipt basis directly by such department or authority.</p> <p><b>Clarification:</b>          The Services relating to works or projects in respect of exploration and production (E&amp;P) or mining of minerals and Oil &amp; Gas including surveys, geo-map development, equipment mobility, product evaluation, product marketing and other services or activities related or allied thereto shall be chargeable at the standard rate of tax.</p>	9845.0000	<p>The rate of tax on the leases (including re-leasing by the lessees) and licenses (including sub-contracting or license usage permissions by license holder) granted or fees and royalties, received by Government Departments, or as the case may be,</p>



			by the lessees or licensees, shall be Two percent (2%) without any input tax adjustment
14.	<p>The services provided or rendered by non-corporate entities in respect of Airport services (including passenger facilitation, car parking, cargo handling, cargo warehousing or storage, aviation support services, flight kitchen supplies, renting of special purpose machinery, equipment, vehicles, porter age, quarantine and other fumigation or vaccination, janitorial services, aircraft cleansing services, aircraft maintenance services, jet or other fuel supply services etc.</p> <p>Explanation: For the purpose of clarity, the services falling under this entry which are provided by corporate entities shall remain taxable at standard rate of tax.</p>	9830.0000	Ten percent (10%) without any input tax adjustment
15.	<p>The services provided or rendered by non-corporate entities in respect of Dry port services including operation of a dry port and other services provided at or in respect of dry port such as inward/out ward transportation/movement of goods, cargo handling, cargo storage or ware housing, loading/unloading of cargo, booking or discharge of cargo, services relating to inspections, certification or similar or other type of services-related activities in respect of cargo etc.</p> <p><b>Explanation:</b> For the purpose of clarity, the services falling under this entry which are provided by corporate entities shall remain taxable at standard rate of tax.</p>	9843.0000	Ten percent (10%) without any input tax adjustment
16.	<p>(a) Services provided or rendered by practitioners, professionals, consultants and advisers (by whatever name called) in the irrespective fields or disciplines:</p> <ul style="list-style-type: none"> <li>i. Medical, dental or allied health fields or disciplines including para-medics and specialized technicians of medical fields.</li> <li>ii. Human resource management or development (including training services)</li> <li>iii. Veterinary and allied sciences including pet care.</li> <li>iv. Law and allied fields or disciplines.</li> </ul>	9816.0000 9816.1000 9816.2000 9816.3000 9816.4000 9816.5000 9816.6000 9816.9000 9826.0000	Five percent (5%) without any input tax adjustment:

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	<p>v. Financial, accountancy, cost accountancy, audit, tax management or tax affairs and similar other fields or disciplines.</p> <p>vi. Business planning, business management, business reforms, business communication including hospitality administration and similar other fields or disciplines.</p> <p>vii. Software or IT-based system development or management or similar other such fields.</p> <p>viii. Similar services in other fields, disciplines or regimes.</p> <p>(b) In case of practitioners, professionals, consultants or advisers of medical (including dental) and legal professions or fields, the rate of tax shall charge.</p> <p>(c) In case of practitioners, professionals, consultants or advisers of legal profession or field, Tax 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.</p>		<p>Two percent (2%) without any input tax adjustment.</p> <p>Fixed Rate of Rupees 500/- per each case without any input tax adjustment</p>
17.	<p>Cinematographic production, photographic services, recording services and telecasting or broadcasting services including:</p> <p>(a) Film making or film production including drama production whether in serials or otherwise.</p> <p>(b) Telecasting or broadcasting services (other than TV cable operators).</p> <p>(c) Videotape and recording services, sound recording services. TV/Radio production house services.</p> <p>(d) Photographic services (services of photography or photographers).</p> <p>(e) Other similar, allied, ancillary or auxiliary services.</p>	<p>9803.0000</p> <p>9803.1000</p> <p>9803.2000</p> <p>9803.3000</p> <p>9803.4000</p> <p>9803.5000</p> <p>9803.9000</p>	<p>Two percent (02%) without any input tax adjustment</p>
18.	<p>Event management services provided or rendered by non-corporate entities whether cover in gall or any of the processes like planning, budgeting, scheduling, site selection, acquiring necessary permits, coordinating transportation and parking, arranging for speakers or entertainers, arranging decor, event security, catering, picturing, video filming, musical enjoyment so or any other allied or connected task.</p>	<p>9846.0000</p>	<p>Ten percent (10%) without any input tax adjustment</p>

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	<b>Explanation:</b> For the purpose of clarity, the services falling under this entry which are provided by corporate entities shall remain taxable at standard rate of tax		
19.	The services provided or rendered by non-corporate entities in respect of exhibition, convention or carnival services and allied services including renting of purpose-specific property or space for such events.	9825.0000	Five percent (05%) without any input tax adjustment
20.	Cable TV operators other than those providing internet-based TV services whether composite, multiple, bundled or otherwise which are chargeable to tax under telecommunication services.	9819.9000	Five percent (05%) without any input tax adjustment
21.	Services provided or rendered by call centres (by whatever name called) engaged in mediating business, trade or sale/purchase transactions between the sellers and buyers whether located inside or outside the country.	9837.0000	Two percent (2%) without any input tax adjustment.
22.	The services provided or rendered by non-corporate entities in respect of storage and warehousing services including public bounded warehouses, cold storages and yard surplices used for storage of empty or loaded containers on rental or charges basis including cold storage services (including other forms of warehousing of agriculture produce) regardless of their corporate or non-corporate status.	9844.0000	Ten percent (10%) without any input tax adjustment
23.	Container terminal services provided by non-corporate entities including services of storage or warehousing of containers either imported or meant for export including transshipment or transit.	9841.0000	Ten percent (10%) without any input tax adjustment
24.	Services provided as facilities for intra and inter-provincial including intra and inter city travel or transportation (including carriage) of persons by road (passenger transportation).  <b>Clarification:</b> In case of inter-provincial transportation of persons by road through above means, the value for the purposes of sales tax shall be reduced by 50% where such services originate or terminate in the province.	9804.4000 9805.9000	Five percent (05%) without input tax adjustment

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25.	Services provided by private laboratories, scientific laboratories, mechanical laboratories, chemical laboratories, electrical or electronics laboratories, pathological laboratories, Forensic laboratories medical diagnostic laboratories including technical services relating to X-rays, CT scan, MR Imaging (MRI), ultrasound, echo etc. or other such laboratories	9817.0000 9817.1000 9817.2000 9817.3000 9817.4000 9817.5000 9817.6000 9817.9000	Five percent (05%) without input tax adjustment
26.	Valuation or assessment services including competency and eligibility testing services and services involving written tests with or without interviews for job or work recruitment or selection for any other purposes.  <b>Explanation:</b> For the purpose of this entry, valuation or assessment includes revaluation, reassessment or repetition thereof.	9848.0000	Five percent (5%) without any input tax adjustment
27.	The following services of Pakistan Railways whether falling under this serial No. or elsewhere in this Schedule, shall be liable to tax at the rate of Two Percent (2%) without any input tax adjustment:  i). courier services in relation to the speedy, fast, quick or urgent mail, parcel or cargo services provided; and  ii). services provided for inland carriage of goods against freight or carriage charges.	9805.2000 9805.3000	Two percent (02%) without any input tax adjustment
28.	Services provided or rendered by under writers including sponsorship services.	9819.1100	Two percent (02%) without any input tax adjustment
29.	Services provided or rendered by indenters and similar intermediaries.	9819.1200	Two percent (2%) without any input tax adjustment
30.	Services provided or rendered by auctioneers.	9819.9100	Two percent (02%) without any input tax adjustment

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31.	Services provided or rendered by non-corporate entities in respect of quality assurance, quality control, quality inspection (including pre-inspection), quality verification or certification including verification or certification of quality or standards under ISO regime.	9834.0000	Two percent (02%) without any input tax adjustment
32.	Rent-a-car or rent-a-cab services. <b>Explanation:</b> The persons engaged in providing or rendering service so rent-a-car or cab shall pay tax regardless of the category of the vehicle or logistics used in respect of such services.	9819.3000	Five percent (5%)
33.	Ride-hailing or ride-hail services like Uber, Cream, Biker and Lyft etc. regardless of the mode, manner or dynamics of the business system involved in such services.	9851.0000	Five percent (05%) without Input tax adjustment
34.	Online Market Place (OMP) including online platform or portal services including online booking and reservation services by whatever name called (other than ride- hailing or ride-hail services).	9852.0000	Five percent (05%) without any input tax adjustment
35.	Services provided or rendered by non-corporate entities relating to or in respect of the installation, erection, commissioning or other permanent structure- affixed/ linked/ tied placement (whether full or in part) of any industrial, mechanical or electrical plant, machinery or equipment (excluding installation of domestic equipment's etc. for residential use). <b>Explanation:</b> The factors like new, reconditioned, repaired, over hauled or old status of the equipment's or carrying out any work/ process or works/processes related thereto, shall not affect the levy of tax under this heading.	9853.0000	Two percent (02%) without any input tax adjustment
36.	Apartment/Flats maintenance fee or charges including House Management, Real Estate Management Services of Rent Collection.		Five percent (05%) without any input tax adjustment
37.	Parking, Towing, and Valet Services are provided either on a contractual basis or directly to customers.		Five percent (05%) without any input tax adjustment

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### **Principles of Application and Interpretation:**

For the purposes of usage and application of the First Schedule and Second Schedule and for understanding the matters related thereto, the following principles shall be binding and followed as an integral part thereof:

1. The First Schedule to this Act shall operate as a Negative List. Accordingly, the non-taxability of services shall be limited strictly to those services explicitly described therein. All other services not specified in the First Schedule shall be subject to tax. In cases where any service(s) are not classified in the Second Schedule, the applicable tax rate shall be the standard rate.
2. All the services mentioned in the Second Schedule to the Act, prior to 01st July 2025, shall remain taxable either at the rates mentioned in the existing Second Schedule or if not mentioned therein then at standard rate unless explicitly provided in the First Schedule to this Act (Negative List).
3. Nothing shall preclude the Management Committee from prescribing or amending any classification codes, including Harmonized System (HS) Codes or United Nations Central Product Classification (UN CPC) Codes, for the purposes of referencing and classifying services. Such codes shall be used solely for reference and accounting purposes and shall not, in themselves, determine the taxability of any service. The taxability of a service shall be determined based on its description, whether expressly stated or falling within a class of services specified in the Second Schedule.
4. The omission of a classification heading for any service from the Second Schedule or from any notification issued by the Management Committee shall not, in any way, affect the taxability of such service under the said Schedule. Such omission shall not be considered as a basis for exemption from tax, non-levy, or immunity from taxation.
5. Where the description of a main or principal service is not listed in the Second Schedule, it shall be deemed to encompass all allied, ancillary, auxiliary, related, or connected services whether provided as a facility, utility, or otherwise, and whether forming part of the main contract or rendered separately. Such services shall be treated as integral to the main or principal service, and their value shall be invariably included in the valuation and assessment of tax on the said main or principal service.
6. Where during providing of any services by a person who is providing his services by virtue of his professional credentials, procures any durable and repeat-use goods (not the consumable materials procured by the service provider with his own funds as his own business inputs) purely on behalf of and for his client out of the funds provided or to be provided by the client and title of such goods is on acquisition and thereafter continues to be in the name of the client, value of such goods shall not be included in the value of services despite their being meant for

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use or having been used in the providing of services by such person provided that no input tax adjustment in respect thereof shall be available or admissible under any circumstances and as far the input tax adjustment in respect of the consumable materials purchased as business inputs as aforesaid, it will be available or admissible only if allowed under this Act or the rules made thereunder.

7. Unless otherwise specified in the Second Schedule or any notification issued under this Act, where a serial number does not distinguish between corporate and non-corporate entities, both shall be subject to the same tax rate as specified in that serial number. If a specific tax rate is provided for non-corporate entities under a serial number and no rate is specified for corporate entities, the tax rate for corporate entities shall be the standard rate of tax prescribed under this Act.
8. Unless amended or prescribed otherwise by the Management Committee, the codes specified for each service in the First and Second Schedules of the Act, as applicable before 01st July 2025, shall be deemed to apply to the respective services listed therein.”.

11. **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 2,-

(i) in sub-section (1),-

(a) for clause (e), the following shall be substituted, namely:

“(e) **“Sales Tax on Services Act”** means the Khyber Pakhtunkhwa Sales Tax on Services Act, 2022 (Khyber Pakhtunkhwa Act No. XIX of 2022);”;

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

“(h) **“infrastructure”** means roads, streets, bridges, culverts, lights on passage, river or canal banks, public parks, place of public recreation or enjoyment and convenience, eating places, landscape, forests, fisheries, lakes, wildlife and its sanctuaries, public schools, vocational and technical training centers and projects, libraries, museums and similar institutions controlled and financed by Government, control of traffic for smooth flow and other movement of goods, public order, police force, patrol for safety of goods, stands for loading and unloading of goods, parking places, markets, water supply, hospitals and dispensaries and development, improvement, maintenance and protection of such infrastructure;”;

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- (ii) in sub-sections (2) and (3), for the words "Finance Act", wherever occurring, the words "Sales Tax on Services Act", shall respectively be substituted;

- (b) in section 3, in sub-section (1), in clause (b), the full-stop, appearing at the end, shall be replaced by a colon, and thereafter the following proviso shall be added, namely:

"Provided that the cess shall not apply to the transportation, carriage or movement of defence-related materials, including military equipment, arms, ammunition, military stores, military vehicles or any other defence articles, subject to the condition that the importer or exporter furnishes a valid authorization certificate issued by the Ministry of Defence or the Defence Export Promotion Organization (DEPO), attesting to the nature and eligibility of such consignments.";

- (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";

- (c) in section 11,-

- (i) in sub-section (1), for the words, brackets and figures "clause (29) of section 2 of the Finance Act", the words, brackets, roman figures and figures "clause (i) of sub-section (1) of section 2 of the Khyber Pakhtunkhwa Revenue Authority Act, 2022 (Khyber Pakhtunkhwa Act No. XVIII of 2022)" shall be substituted; and

- (ii) in sub-section (2), for the words "Finance Act", the words "Sales Tax on Services Act" shall be substituted;

- (d) in section 12, in sub-section (3), for the words "Finance Act", the words "Sales Tax on Services Act" shall be substituted; and

- (e) in section 17,-

- (i) for the word "any", the word "no" shall be substituted; and

- (ii) for the word "perse", the word "per se" shall be substituted."

**12. Amendment of the Khyber Pakhtunkhwa Act No. 1 of 2024.**--- In the Khyber Pakhtunkhwa Provincial Excise Deputy (Un-manufactured Tobacco) Act, 2024, enacted vide section 15 of the Khyber Pakhtunkhwa Finance Act, 2024 (Khyber Pakhtunkhwa Act No. 1 of 2024), in section 3, for sub-section (2), the following shall be substituted, namely:

"(2) The excise duty shall be payable at the time of removal of un-manufactured tobacco from Green Leaf Threshing Unit as a withholding agent. In the event of removal of unprocessed and un-manufactured tobacco outside the Province, the duty shall be paid at the designated checkpoints of the Directorate General at the entry or exit points of the Province."

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# Appendix-I

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

## "SCHEDULE-I

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

### PART-A

#### RESIDENTIAL BUILDINGS INCLUDING RESIDENTIAL APARTMENTS, PENTHOUSES ETC.

S. 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.	Up to 4.9 Marlas (self-occupied only).	Exempted.	Exempted.	Exempted.	Exempted.	Exempted.	Exempted.	Exempted.	Exempted.	Exempted.	Exempted.	Exempted.
2.	Upto 4.9 Marlas other than self-occupied.				2000/-	1800/-	1800/-	1600/-	1600/-	1400/-	1400/-	1200/-
3.	Exceeding 4.9 Marlas but not exceeding 10 Marlas.				3000/-	2500/-	2500/-	2000/-	2000/-	1700/-	2000/-	1500/-
4.	Exceeding 10 Marlas but not exceeding 15 Marlas.				3500/-	3000/-	3000/-	2700/-	3000/-	2500/-	2500/-	2000/-
5.	Exceeding 15				4700/-	4000/-	4000/-	3500/-	3500/-	3000/-	3000/-	2500/-

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## PART-B

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 **Part-A** 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-C

### RESIDENTIAL LANDS AND BUILDINGS OWNED OR ACQUIRED FOR THE USE ON RENT OR LEASE:

Sr. No.	Residential Premises Rented or Leased-out to.	Annual Rate of Tax (Percentage of Actual Rent).
1.	Government Organization.	10 %
2.	Semi Government Organization.	10%
3.	Non-Governmental Organization.	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.	Distribution Businesses.	10%
12.	Properties being occupied by banks which are rented or leased out by autonomous bodies or institutions such as educational institutes, medical institutes and recreational centers.	15%
13.	Guest Houses.	10%
14.	All types of banks and financial institutions.	15%
15.	Lands and buildings other than those exempted under section 4 of this Act, which is owned and occupied by such person, body, institution or organization.	The tax shall be levied on the assessed annual rental value of such lands and buildings on the rates specified in the respective category mentioned above.

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 or any other arrangements then the tax shall be levied on the assessed annual rental value by the assessing authority.”

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**Appendix-II**  
[see section 3(c)]

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

**PART-A**

**COMMERCIAL LANDS AND BUILDINGS OWNED OR**  
**ACQUIRED FOR THE USE ON RENT:**

Sr. No.	Commercial Premises Rented to.	Annual Rate of Tax (Percentage of Actual Rent).
1.	Government Organization.	10%
2.	Semi Government Organization.	10%
3.	Non- Governmental Organization.	10%
4.	Development Financial Institution.	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 Organization.	10%
11.	Distribution Businesses.	10%
12.	Properties being occupied by banks which are rented by autonomous bodies or institutions such educational institutes, medical institutes and recreational centers.	15%
13.	Guest Houses.	10%
14.	Private Hospitals.	5%
15.	Medical stores and other businesses working in health sector.	5%
16.	Properties being rented to air ticketing agencies and jewelers.	5%
17.	All types of banks and financial institutions	15%
18.	Tenant of leaseholder of Evacuee Trust Properties using the property for commercial and business purposes. The tenants shall be liable to pay the tax and shall not claim the tax from the Evacuee Trust Board.	5%
19.	Lands and buildings other than those exempted under section 4 of this Act, which is owned and occupied by such person, body, institution or organization.	The tax shall be levied on the assessed annual rental value of such lands and buildings on the rates specified in the respective category mentioned above.

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Provided that where the actual rent agreement is lower than the prevailing market rent due to the advance amount paid (PAGGRI) middleman or any other arrangements to the owner or middleman then the tax shall be assessed on the assessed annual rental value by the assessing authority:

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:

- (a) **punishment for concealment of facts.**---Any owner, lessee 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 to one (01) year and with a fine not exceeding the amount of tax payable.

**Note:** For the purpose of this clause, the relevant provisions of the Criminal Procedure Code, 1898 (Act No. V of 1898) shall mutatis mutandis be applicable;

- (b) **imposition of fine.**---Where an owner, found guilty of an offence 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 assessee or any dependent or associate by the commission of the offence; provided that the total fine shall not exceed the total tax payable; and

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

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### **Part-B** **Other Commercial Properties**

Tax for properties, used as shops or for any other commercial activity, not mentioned in any other Part, shall be divided into different locality factors, namely A1, A, B, C and D, depending on locality and area, and shall be assessed and taxed with the following formula:

- (a) the formula for tax calculation shall be-
- (i) plot area in the square yard + (plus)
  - (ii) covered area in square feet x (multiplied by)
  - (iii) locality factor:

Provided that passageways, washrooms and other public utilities shall not be counted while calculating or 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.	Ground.	Basement.	1 <sup>st</sup> floor.	2 <sup>nd</sup> floor.	3 <sup>rd</sup> floor.	4 <sup>th</sup> floor.	5 <sup>th</sup> floor.	All other floors beyond 5 <sup>th</sup> floor.
A1.	30.	28.	28.	26.	24.	22.	20.	18.
A.	24.	22.	22.	20.	18.	16.	14.	12.
B.	16.	14.	14.	13.	12.	11.	10.	9.
C.	10.	8.	8.	7.	6.	5.	5.	5.
D.	7.	6.	6.	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 x (multiplied by
- locality factor.

### Part-C

#### For Educational Institutions (annual tax based on locality):

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Sr. No.	Category of Educational Institution.	A1 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.	<p>Rs.500/-per marla.</p> <p><b>Note-I:</b> All industrial buildings, situated in rating areas, shall be entitled to twenty five percent (25%) rebate on lump sum payment of all arrears accrued till 30<sup>th</sup> June, 2025, and fifteen percent (15%) rebate on payment of these arrears in three equal installments:</p> <p><b>Note-II:</b> The concession under Note-I shall be valid up to 30<sup>th</sup> June, 2026.</p>
2.	Grid stations and its offices, switch yards, houses, flats, vacant land and grounds.	<p>Rs. 500 per marla.</p> <p><b>Note-</b> There shall be a rebate of 25% on lump sum payment and 20% rebate on payment in three equal installments on arrears accrued till 30<sup>th</sup> June, 2025. This concession shall be valid up-to 30<sup>th</sup> June, 2026.</p>
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.	<p>(i) Provincial Headquarters Rs.40,000/-</p> <p>(ii) Divisional Headquarter and respective sub-urban Rs.30,000/-</p> <p>(iii) District Headquarter and respective sub-urban areas Rs. 20,000/-</p>

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Note: Categorization of the area for this Part shall be specified by Government from time to time into Categories "A-I", "A", "B", "C" or "D".

**Appendix-III**  
[see section 4]

**“SCHEDULE**  
[see section 3]

1.	2.	3.
Sr. No.	Description of Motor Vehicles.	Annual Rate of TAX.
1.	Motor cycle / Scooter.	Rs. 2500/- for life time.
2.	Truck/ Trailers/ Delivery Vans used for transport or haulage of goods or materials:	
	(a) vehicles with maximum laden capacity upto 2030 Kg;	Rs. 1500/-
	(b) vehicles with maximum laden capacity exceeding 2030 Kg. but not exceeding 4060 Kg;	Rs. 2500/-
	(c) vehicles with maximum laden capacity exceeding 4060 Kg. but not exceeding 6090 Kg;	Rs. 3000/-
	(d) vehicles with maximum laden capacity exceeding 6090 Kg. but not exceeding 8120 Kg;	Rs. 5000/-
	(e) vehicles with maximum laden capacity exceeding 8120 Kg. but not exceeding 12000 Kg;	Rs. 7000/-
	(f) vehicles with long trailers or other vehicles with maximum laden capacity exceeding 12000 Kg. but not exceeding 16000 Kg; and	Rs. 10000/-
	(g) vehicles with long trailers or other vehicles with maximum laden capacity exceeding 16000 Kg.	Rs. 12000/-
3	Vehicles plying for hire and ordinarily used for the transport of passengers:	
	(a) mechanically propelled tricycle / rickshaw with seating capacity of not more than three persons;	Rs. 1000/-
	(b) other vehicles with seating capacity of-	
	(i) not more than 4 persons;	Rs. 1500/-
	(ii) more than 4, but not more than 6 persons; and	Rs.2000/-
	(iii) more than 6 persons;	Rs.300/- per seat

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4.	(a) Private Motor Vehicles (Cars, Pickup, Jeeps, Vans, or similar vehicles, etc.) having seating capacity upto 6 persons and other than those mentioned above and having engine size-	
	(i) with engine power not exceeding 1000cc.	Rs. 2000/-
	(ii) with engine power exceeding 1000 cc but not exceeding 1300 cc.	Rs. 3000/-
	(iii) with engine power exceeding 1300 cc but not exceeding 1500 cc.	Rs. 4000/-
	(iv) with engine power exceeding 1500 cc but not exceeding 2500 cc.	Rs. 5000/-
	(v) with engine power exceeding 2500 cc.	Rs. 8000/-
	(b) other private vehicles (cars, jeeps, pickups, vans or similar vehicles etc.) having seating capacity more than 6 persons.	Rs. 1500/- per seat.
	(c) Electric Motor Vehicles (4-Wheelers).	
	(i) Electric 4-Wheelers upto 50kWh Motor Power.	Rs. 2000/-
	(ii) Electric 4-Wheelers greater than 50 kWh and upto 65 kWh Motor Power.	Rs. 3000/-
	(iii) Electric 4-Wheelers greater than 65 kWh and upto 75 kWh Motor Power.	Rs. 4000/-
	(iv) Electric 4-Wheelers greater than 75 kWh and upto 124 kWh Motor Power.	Rs. 5000/-
	(v) Electric 4-Wheelers above 124 kWh Motor Power.	Rs. 8000/-
	<b>NOTE:</b> All Electric 4-Wheelers shall be exempted from the token tax upto 30-06-2028.	
	5. All tractors with or without trailers.	Rs.2000/-.”.

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**Appendix-IV**  
[see section 5 (d)]

**“THE TWELFTH SCHEDULE.**  
[see section 116-A]

**PART-I**

**MOVING VIOLATIONS**

1.	2.	3.				
Sr. No.	Nature of Violations.	Penalties.				
		Motor Cycle at the Rate of Rs.	Motor Car/ Jeep at the Rate of Rs.	Tri-Wheeler Vehicle at the Rate of Rs.	Light Transport Vehicle at the Rate of Rs.	Heavy Transport Vehicle/ Public Service Vehicle at the Rate of Rs.
1.	Exceeding prescribed speed limit.	500/-	1000/-	200/-	1000/-	1500/-
2.	Carrying passengers in a public service vehicle exceeding permissible limit.	---	1000/-	200/-	1500/-	2000/-
3.	Violation of traffic signals (electronic or manual)	500/-	1000/-	200/-	1000/-	1500/-

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4.	Overloading by public transport vehicles (goods carries).	---	---	200/-	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/-	200/-	700/-	1000/-
6.	Failure to yield the right of way to another vehicles.	300/-	500/-	200/-	700/-	1000/-
7.	Obstructing movement of emergency vehicles.	300/-	500/-	200/-	700/-	1000/-
8.	Leading the excess of the restriction of dimension of goods.	---	---	200/-	1000/-	1500/-
9.	Driving at night without proper lights.	500/-	1000/-	200/-	1000/-	1500/-
10.	Driving on the wrong side of the road.	1000/-	2000/-	200/-	2000/-	4000/-
11.	Disobey traffic signals. A. Amber Flashing b. Red Thinking c. Red Light.	500/-	1000/-	200/-	1000/-	1500/-

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12.	Improper crossing of railway track.	300/-	500/-	200/-	500/-	1000/-
13.	Following too closely or cutting too sharply.	300/-	500/-	200/-	500/-	1000/-
14.	Driving with tinted or covered glasses obstructing visibility from within the vehicle.	---	1500/-	200/-	1500/-	2000/-
15.	Jumping traffic queue.	200/-	500/-	200/-	500/-	1000/-
16.	Failing to dip headlights for other traffic.	200/-	500/-	200/-	500/-	1000/-
17.	Driving wrong way in one way street.	1000/-	2000/-	200/-	2000/-	4000/-
18.	Using turn indicator for any purpose other than those prescribed.	200/-	500/-	200/-	500/-	700/-
19.	Playing where prohibited.	300/-	500/-	200/-	500/-	1000/-
20.	Improper loading of goods/ improper loaded goods.	---	---	200/-	1000/-	1500/-
21.	Failing to observe lighting hours.	300/-	500/-	200/-	500/-	1000/-
22.	Obstructing traffic.	300/-	500/-	200/-	700/-	1000/-
23.	Failure to observe slow sign.	300/-	500/-	200/-	500/-	1000/-
24.	Riding motorcycle without safety helmet.	1000/-	---	---	---	---

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25.	Failure to stop for a school bus.	200/-	300/-	200/-	500/-	500/-
26.	Turning where prohibited.	500/-	1000/-	200/-	1000/-	1500/-
27.	Failure to protect learner drivers.	200/-	400/-	200/-	400/-	600/-
28.	Failure to yield right of way to pedestrians.	200/-	500/-	200/-	700/-	1000/-
29.	Reckless and negligent driving.	1000/-	1500/-	200/-	2000/-	3000/-
30.	Driving without driving license.	1000/-	2000/-	1000/-	3000/-	5000/-
31.	Driving an unregistered vehicle.	2000/-	3000/-	200/-	5000/-	5000/-
32.	Driving a motor vehicle without insurance coverage.	200/-	500/-	200/-	500/-	1000/-
33.	Driving a transport vehicle without or with a defective speedometer.	200/-	500/-	200/-	500/-	1000/-
34.	Opening door dangerously.	---	500/-	200/-	700/-	1000/-
35.	Improper turning (turn from wrong lane).	300/-	500/-	200/-	700/-	1000/-
36.	Improper lane usage.	300/-	500/-	200/-	700/-	1000/-
37.	Blowing horn in silence zone.	200/-	300/-	200/-	500/-	500/-
38.	Improper u-turn.	200/-	500/-	200/-	700/-	1000/-
39.	Refusal to produce license.	500/-	1000/-	200/-	1000/-	1500/-
40.	Failing to stop when required by the traffic police.	500/-	700/-	200/-	1000/-	1500/-

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41.	Driving without fitness certificate.	---	---	1000/-	1000/-	2500/-
42.	Driving a vehicle exceeding prescribed weight limit.	---	---	500/-	2500/-	15000/-
43.	Using vehicle in unsafe condition.	300/-	500/-	200/-	700/-	1000/-
44.	Using pressing/musical horns.	300/-	500/-	200/-	1000/-	1500/-
45.	Driving vehicle in violation of law/rules not otherwise provided.	500/-	1000/-	200/-	1000/-	1500/-
46.	Smoke emitting vehicle.	500/-	1000/-	200/-	1000/-	2000/-
47.	Juvenile driving.	3000/-	5000/-	200/-	5000/-	10000/-
48.	Using mobile phone while driving.	1000/-	2000/-	200/-	3000/-	5000/-
49.	One wheeling by motorcyclist.	5000/-	---	200/-	---	---
50.	Repeating the same violations.	1200/-	1200/-	200/-	1200/-	1200/-
51.	Abetment of the above violations.	300/-	500/-	200/-	700/-	1000/-
52.	Driving motor vehicle without route permit if any.	---	---	5000/-	5000/-	5000/-
53.	Repeating the violation at Serial No. 52 above.	---	---	10000/-	10000/-	10000/-
54.	Repeating the violation at Serial No. 4 above.---	---	---	200/-	10000/-	30000/-

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55.	Driving without fastening seat belt.	---	1000/-	---	1000/-	1000/-
56.	Taking part in an unauthorized race.	2000/-	3000/-	200/-	5000/-	5000/-
57.	Use of illegal number plate or without number plate.	500/-	1000/-	200/-	1000/-	1500/-
58.	Charging extra fare.	500/-	1000/-	200/-	2000/-	3000/-
59.	Driving any vehicle at night on high beam or using dazzling light/powerful lamps.	500/-	1000/-	200/-	1500/-	2000/-
60.	Driving when mentally or physically unfit to drive or under influence of drug or alcohol.	1000/-	3000/-	200/-	5000/-	5000/-
61.	Improper loading of goods (material/liquid spreading on the road/air).	200/-	500/-	200/-	3000/-	5000/-
62.	Carrying passengers/ students outside of the vehicle.	---	---	200/-	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 12 years of age on front passenger seat.	---	500/-	500/-	500/-	1000/-

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65.	Driving of transport vehicle with expired route permit (impounding of vehicle till the production of renewed route permit).	---	---	1000/-	2000/-	5000/-
66.	Driving of transport vehicle with expired Fitness certificate (impounding of vehicle till the production of renewed fitness certificate).	---	---	1000/-	1000/-	2500/-
67.	Leaving vehicle in dangerous position.	500/-	500/-	200/-	500/-	1000/-
68.	Driving vehicle on disqualified license.	500/-	1000/-	200/-	1000/-	1000/-
69.	Illegal alteration.	500/-	1000/-	200/-	2000/-	2500/-
70.	Failure to stop vehicle after accident.	500/-	1000/-	200/-	1500/-	2000/-
71.	Taking vehicle without authority.	500/-	1000/-	200/-	1500/-	2000/-
72.	Disobedience of orders, obstruction and refusal of information.	1000/-	1000/-	200/-	1000/-	1000/-
73.	Noise pollution (by illegal modification/alteration).	2000/-	3000/-	200/-	3000/-	3000/-
74.	Having fake driving license.	5000/-	5000/-	5000/-	10000/-	10000/-

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**PART-II**  
**PARKING VIOLATIONS**

1.	2.	3.					
Sr. No.	Nature of violations.	Penalties.					
		Motor Cycle at the Rate of Rs.	Motor Car/ Jeep upto 1300CC at the Rate of Rs.	Motor Car/ Jeep exceeding 1300CC at the Rate of Rs.	Tri-Wheeler Vehicle at the Rate of Rs.	Light Transport Vehicle at the Rate of Rs.	Heavy Transport Vehicle/ Public Service Vehicle at the Rate of Rs.
1.	More than 0.5 meter from the kerb.	200/-	300/-	500/-	200/-	300/-	500/-
2.	Parking on a foot path.	500/-	1000/-	1500/-	200/-	1000/-	1500/-
3.	Less than 0.5 meter from another car.	200/-	200/-	500/-	200/-	300/-	500/-
4.	Parking on a zebra crossing.	300/-	500/-	1000/-	200/-	700/-	1000/-
5.	Less than 10 meters from a stop sign.	200/-	300/-	500/-	200/-	300/-	500/-
6.	Less than 10 meters from intersection.	200/-	300/-	500/-	200/-	300/-	500/-
7.	Parking in a no parking zone.	500/-	1000/-	1500/-	200/-	1000/-	1500/-
8.	Parking in front of an entrance to premises.	300/-	500/-	1000/-	200/-	500/-	1000/-
9.	Parking on bus stop.	200/-	300/-	700/-	200/-	500/-	700/-
10.	Parking on a bridge.	200/-	300/-	700/-	200/-	500/-	700/-
11.	Parking on a side walk.	200/-	300/-	700/-	200/-	500/-	700/-

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**Appendix-V**  
[see section 6]

**“TABLE**  
[see section 7(1)]

1. Sr. No.	2. Description of Tax Payers.	3. Rates of Tax (Per Annum).
1.	<p>(a) all persons engaged in any profession, trade, calling or employment other than those specifically mentioned hereinafter, in the Province of Khyber Pakhtunkhwa, whose monthly income or earning:</p> <p>(i) upto Rs. 36,000/-</p> <p>(ii) when exceed Rs. 36,000/- but not exceed Rs. 50,000/-</p> <p>(iii) when exceed Rs. 50,000/- but not exceed Rs. 1,00,000/-</p> <p>(iv) when exceed Rs.1,00,000/- but not exceed Rs. 2,00,000/-</p> <p>(v) when exceed Rs.2,00,000/- but not exceed Rs. 5,00,000/-</p> <p>(vi) exceed Rs.5,00,000/-</p>	<p>exempted</p> <p>Rs. 1200/-</p> <p>Rs.1500/-</p> <p>Rs.2000/-</p> <p>Rs.3000/-</p> <p>Rs.5000/-</p>
	<p>(b) Employees of Federal and Provincial Government drawing pay in basic scales:</p> <p>(i) BS – 01 to 06.</p> <p>(ii) BS – 07 to 12.</p> <p>(iii) BS – 13 to 16.</p> <p>(iv) BS – 17.</p> <p>(v) BS – 18.</p> <p>(vi) BS – 19.</p> <p>(vii) BS – 20 and above.</p>	<p>exempted</p> <p>Rs. 1000/-</p> <p>Rs.1200/-</p> <p>Rs. 1500/-</p> <p>Rs.1800/-</p> <p>Rs. 2000/-</p> <p>Rs. 3000/-</p>

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2.	<p>All limited companies, Modarbas, Mutual Funds and any other body corporate with paid up capital and reserves in the preceding year whichever is more:</p> <p>(a) when not exceeding Rs. 10 million.</p> <p>(b) when exceeding Rs. 10 million but not exceeding 25 million.</p> <p>(c) when exceeding Rs. 25 million but not exceeding 50 million.</p> <p>(d) when exceeding Rs. 50 million but not exceeding 100 million.</p> <p>(e) when exceeding Rs. 100 million.</p> <p><b>Explanation:</b> The paid-up capital in case of foreign bank shall be the minimum paid up capital as determined by the State Bank of Pakistan.</p>	<p>Rs. 30,000/-</p> <p>Rs. 50,000/-</p> <p>Rs. 60,000/-</p> <p>Rs. 90,000/-</p> <p>Rs. 1,00,000/-</p>
3.	<p>Persons other than companies owing factories, commercial establishment, private education institutions and private hospitals having the following commercial establishments:</p> <p>(a) any commercial establishment, factories having ten or more employees which have not been otherwise explicitly given in this table.</p> <p>(b) private clinic and hospitals having up to 10 employees.</p> <p>(c) private hospitals having employees more than 10 but not more than 50.</p> <p>(d) private hospitals having more than 50 employees.</p> <p>(e) private medical colleges.</p> <p>(f) private engineering institutes having Degree Programs.</p> <p>(g) private business education institutes:</p> <p>(i) having up to 100 students; and</p> <p>(ii) exceeding 100 students;</p> <p>(h) private law colleges.</p>	<p>Rs. 20,000/-</p> <p>Rs. 20,000/-</p> <p>Rs. 80,000/-</p> <p>Rs.1,00,000/-</p> <p>Rs. 1,00,000/-</p> <p>Rs. 1,00,000/-</p> <p>Rs. 80,000/-</p> <p>Rs. 100,000/-</p> <p>Rs. 100,000/-</p>

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	(i) private education institutions including professional and technical institutions other than specified in clauses (e), (f), (g) and (h), charging monthly fee not exceeding Rs.1000/- per student.	Rs. 8,000/-
	(j) private education institutions including professional and technical institutions other than specified in clauses (e), (f), (g) and (h), charging monthly fee exceeding Rs.1000/- but not exceeding Rs. 2000/- per student.	Rs. 12,000/-
	(k) private educational institutions including professional and technical institutions other than specified in clauses (e), (f), (g) and (h), charging monthly fee exceeding Rs.2000/- but not exceeding Rs. 5000/- per student.	Rs. 25,000/-
	(l) private educational institutions including professional and technical institutions other than specified in clauses (e), (f), (g) and (h), charging monthly fee exceeding Rs. 5000/- per student.	Rs. 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. 50,000/-	Rs. 5,000/-
	(b) when exceeding Rs. 50,000/-	Rs. 7,000/-
5.	Clearing agents licensed or approved as Custom House agents.	Rs. 12,000/-
6.	Travel agents:	
	(a) IATA travel agents approved.	Rs. 30,000/-
	(b) Non – IATA approved.	Rs. 15,000/-
	(c) Hajj, Umra and tour operators.	Rs. 30,000/-
	(d) Overseas educational/manpower promoters and consultants.	Rs.20,000/-
7.	Restaurants/guest houses liable to sales tax.	Rs. 40,000/-
8.	Professional caterers.	Rs. 40,000/-
9.	Wedding halls /lawns (irrespective of their nomenclature).	Rs. 70,000/-
10.	Advertising agencies.	Rs. 30,000/-

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11.	<p>Doctors:</p> <p>(a) specialists practicing at Peshawar.</p> <p>(b) specialists practicing at divisional headquarters.</p> <p>(c) specialists practicing at district headquarters.</p> <p>(d) specialists practicing at places other than in clause (a), (b) and (c) above.</p> <p>(e) Non-specialists including medical practitioners.</p> <p>(f) Hakeem's, Homeopathic, medical and dental technicians.</p> <p>(g) Dentist:</p> <p>Note- There shall be a rebate of 25% on lump sum payment and 20% rebate on payment in three equal installments on arrears accrued till 30<sup>th</sup> June, 2025. This concession shall be valid up to 30<sup>th</sup> June, 2026.</p>	<p>Rs. 40,000/-</p> <p>Rs. 35,000/-</p> <p>Rs. 30,000/-</p> <p>Rs. 25,000/-</p> <p>Rs. 20,000/-</p> <p>Rs. 10,000/-</p> <p>Rs. 20,000/-</p>
12.	<p>"Diagnostics and therapeutic centers" including pathological and chemical laboratories:</p> <p>(a) located at divisional headquarters.</p> <p>(b) located at other places.</p>	<p>Rs. 25,000/-</p> <p>Rs. 8000/-</p>
13.	<p>Contractors, suppliers and consultants who during the preceding financial year supply to the Federal or any Provincial Government or any local authority in the district, goods, commodities or rendered services of the value:</p> <p>(a) when exceeding Rs. 10000/- but not exceeding Rs. 0.5 million.</p> <p>(b) when exceeding Rs. 0.5 million but not exceeding Rs. 01 million.</p> <p>(c) when exceeding one million but not exceeding Rs. 2.5 million.</p> <p>(d) when exceeding Rs. 2.5 million but not exceeding Rs. 10 million.</p> <p>(e) when exceeding Rs. 10 million but not exceeding Rs. 25 million.</p> <p>(f) when exceeding Rs. 25 million but not exceeding Rs. 50 million.</p>	<p>Rs. 10,000/-</p> <p>Rs. 15,000/-</p> <p>Rs. 20,000/-</p> <p>Rs. 40,000/-</p> <p>Rs. 50,000/-</p> <p>Rs. 70,000/-</p>

	(g) when exceeding Rs. 50 million and above.	Rs.1,00,000/-
14.	Petrol / Diesel / CNG filling stations.	Rs. 30,000/-
15.	All establishments, including video shops, real estate shops/agencies, car dealers and net cafes assessed or not assessed to income tax in the preceding financial year.	Rs. 10,000/-
16.	Chartered Accountants with an independent audit practice and excluding those who are employed in companies not owned by them.	Rs. 20,000/-
17.	Vehicle service stations.	Rs. 10,000/-
18.	Transporters/transport companies:	
	(a) within the limits of Provincial headquarters.	Rs. 10,000/-
	(b) other than Provincial headquarters.	Rs. 5,000/-
19.	Members of Stock Exchange.	Rs. 50,000/-
20.	Money Changers:	
	(a) within Provincial headquarter limit.	Rs. 50,000/-
	(b) other than Provincial headquarters.	Rs. 25,000/-
21.	Health fitness centers/gymnasium:	
	(a) within Provincial headquarter limit.	Rs. 10,000/-
	(b) other than Provincial headquarters.	Rs. 5,000/-
22.	Jewelers:	
	(a) Provincial headquarter limit.	Rs. 30,000/-
	(b) other than Provincial headquarters.	Rs.20,000/-
23.	Departmental Stores.	Rs. 40,000/-
24.	Electronics goods stores.	Rs. 20,000/-
25.	Cable operator.	Rs. 10,000/-
26.	Printing presses.	Rs. 10,000/-
27.	Pesticide dealers.	Rs. 6,000/-
28.	Tobacco dealers and exporters.	Rs. 25,000/-
29.	Whole sales dealers/distributors /agency holders.	Rs.30,000/-
30.	Chemist /druggist /medical stores.	Rs.15000/-
31.	Tailor shop:	
	(a) shalwar qameez.	Rs.5000/-
	(b) shalwar qameez + waistcoat + pant shirt.	Rs.15000/-
32.	Flour mills.	Rs.30,000/-
33.	Bricks, shuttering, sand depot and building material suppliers.	Rs.20,000/-
34.	Furniture showroom/ shops etc:	

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	(a) furniture showroom/shops/karkhana upto 10 employees.	Rs.15,000/-
	(b) furniture showroom/shops/karkhana having more than 10 employees.	Rs.30,000/-
35.	Honey shops, whole sellers, exporters and distributors.	Rs.10,000/-
36.	Beauty parlor.	Rs. 15,000/-
37.	Aesthetic clinics.	Rs. 40,000/-."

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

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**(SYED MUHAMMAD MAHIR)**  
Acting Secretary  
Provincial Assembly of Khyber Pakhtunkhwa