

KHYBER PAKHTUNKHWA PROHIBITION (ENFROCEMENT OF HADD) RULES, 1980

**KHYBER PAKHTUNKHWA  
PROHIBITION (ENFROCEMENT OF  
HADD)  
RULES, 1980**

## **KHYBER PAKHTUNKHWA PROHIBITION (ENFORCEMENT OF HADD) RULES, 1980**

[Gazette of Khyber Pakhtunkhwa Extraordinary 6th October, 1982]

No. 4977.-In exercise of the powers conferred by Article 31 of the Prohibition (Enforcement of Hadd) Order, 1979 (P.O. No. 4 of 1979), the Government of the Khyber Pakhtunkhwa, is pleased to make the following rules, namely :-

1. (a) These rules may be called the Khyber Pakhtunkhwa Prohibition (Enforcement of Hadd) Rules, 1980.  
(b) They shall come into force with immediate effect.
2. In these rules, unless the context otherwise requires:-
  - 2(a) "Authorised medical officer" means any person registered as medical practitioner under any law for the time being in force and is in the employment of the Federal Government or the Provincial Government or Public Authority or any other Corporation set up by Government.
    - (aa) "Export" (except in the phrase "export out of Pakistan") means to take out of the Province otherwise than across a customs frontier.
    - (b) "Excise and Taxation Officer" means an Officer appointed as such, by the Government.
  - I. "Excise Commissioner" means Senior Member, Board of Revenue, I Khyber Pakhtunkhwa, holding the charge of the Excise and Taxation Department or any other officer appointed by the Government as such.
  - II. "Director, Excise and Taxation" means an officer appointed as such by the Government.
  - III. "Government" means Government of Khyber Pakhtunkhwa.
  - IV. "Import" (except in the phrase) "import into Pakistan" means to bring into the Province otherwise than across a customs frontier.
  - V. "Licence" includes a pass or permit granted under these rules or under the Excise Regulation, 1915 (1 of 1915) or under any rules, Notifications or orders made thereunder.
  - VI. "Order" means the Prohibition (Enforcement of Hadd) Order, 1979 (President's Order No. 4 of 1979).
  - VII. "Resident Excise and Taxation Sub-Inspector" means a Sub-Inspector posted for the time being at a Hotel licensed under the order.
3. (1) The Director, Excise and Taxation shall exercise and perform all or any of the powers and functions of Collector under the Order within his jurisdiction.  
(2) The Excise and Taxation Officer shall exercise within the district of his posting the powers of Prohibition Officer under the order.
4. (1) Subject to control of the Collector and the District Excise and Taxation Officer, all Excise and Taxation Inspectors and Sub-Inspectors shall exercise the power of a Prohibition Officer within their respective jurisdictions

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except the power under Article 22 of the Order.

(2) All Excise and Taxation Head Constables and Constables shall be deemed to be officers appointed under Article 21 of the Order to assist the Collector or the Prohibition Officer under whom they be serving for the time being for the purposes of the Order.

(3) The powers of officer referred to in sub-rules (1) and (2) for arrest, detention, seizure or other functions under the order shall stand mutatis mutandis classified or restricted according to their respective powers as Excise Officers within the meaning of Notification No. 5003/73-D .dated 3rd November, 1980 issued by the Secretary to Government, Khyber Pakhtunkhwa, Excise and Taxation Department.

(4) A Prohibition Officer shall exercise the powers of a Police Officer under Chapter XIV of the Criminal Procedure Code while conducting investigations in a cognizable offence under the Order.

**5.** The Medical Practitioner for the purpose of Article 12 of the Order shall be the nearest authorised Medical Officer easily accessible according to the circumstances of the case. He may examine the person referred to him under Article 12(1) of the Order with respect to the presence of an intoxicant in his breath or blood stream or stomach. If the authorised medical officer can presume the taking or influence of the intoxicant from any other symptom such as hangover effects, nausea, headache, gastritis, thirst, generalized residual malaise, physical or mental incompetence or over drowsiness, Euphoria, Dysphoria or other after effects of taking an intoxicant he may dispense with the aforesaid examination.

**6.** When any person is arrested by any competent officer, if he is not a Prohibition Officer, he shall forward him to the Prohibition Officer of the areas, with a report containing the facts relating to his arrest and if the Prohibition Officer is satisfied on the basis of the material and facts placed before him that a prima facie case is made out against the accused and the accused is not released on bail he may be sent to the Police Station of the area where the offence has been committed for custody and formal registration of the case.

**7.** No person, accused or suspected of having committed and offence under the Order, shall be detained for a period longer than is reasonable under the circumstances of the case and such period shall not in the absence of special order of a Magistrate, whether having jurisdiction to try a case or not, exceed 24 hours, exclusive of the time necessary for the journey of such person to the place where the Office of the Prohibition Officer is situated and from there to the Court having jurisdiction to try the case.

**8.** The Officer Incharge of a Police Station shall take charge of and keep in safe custody, pending the orders of a Magistrate or a Prohibition Officer, all articles seized under the order which may be delivered to him and shall allow the Prohibition Officer to affix his seal to such articles and to take samples therefrom.

**9.** Subject to any order that may be passed under section 517 of the Criminal Procedure Code, every article, the confiscation of which has been ordered by the

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Court under Articles 14 and 15(1) of the order, shall be made over to the Collector of the area in which such Court is situated.

**10.** (1) All articles made over to the Collector under the foregoing rules or confiscated by him under Article 15 (2) of the Order shall be disposed of as follows:—

- (a) An intoxicant shall be destroyed or disposed of under the orders of the Collector. In the case of its destruction, this shall be done in the presence of the Prohibition Officer.
- (b) All other articles made over the Collector in accordance with the rules shall be sold in such manner as he may direct ;

(2) Sale proceeds of all articles sold under the proceeding sub-rule shall be credited to the Excise and Taxation Department under the sub-head "Other items subordinate to the main head "VIII—Provincial Excise".

**11.** The authorities competent to hear appeals, the time and manner of presenting appeals and the procedure for dealing with them shall mutatis mutandis be the same as laid down under the Rule 58 of Khyber Pakhtunkhwa Prohibition Rules, 1949 provided that for the purpose of the said rule a Prohibition Officer and a Collector under the Order shall be deemed to correspond to an Excise Officer and a Collector as the case may be, under the Khyber Pakhtunkhwa Prohibition Act, 1938 (No. XI of 1938) thereon. Appeal against the orders of the Collector shall lie with the Excise Commissioner.

**12.** The following liquor permits shall be granted, in the form prescribed by the Excise Commissioner by the Authority and to the persons specified, below and shall be treated as licence under - Article 17 of the Order for the purpose specified as under and subject to the further conditions as prescribed by the Excise Commissioner :—

Form of Permit	Authority	Competent to renew	To whom granted	Purpose
1	2	3	4	5
PR-I	Prohibition Officer	Not Renewable.	Non-Muslim citizen of Pakistan not below the age of 21 years	For purchase, possession, transport or consumption of such quantity of intoxicating liquor at or about the ceremony prescribed by his religion not exceeding at a

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				time that specified in the permit.
PR-11	Prohibition Officer provided that the resident Sub-Inspector posted to the institution may be treated as Prohibition Officer for the v grant of such permit in favour of foreigners and tourists staying in that institution.	Not Renewable.	Non-Muslim foreigner holding a valid passport..	For purchase, possession, transport of such quantity of intoxicating liquor not exceeding at a time that specified in the permit for his personal consumption at his residence or a hotel room in his occupation.

**13.** (1) The powers to grant or renew permits shall be exercised subject to the control of the Excise Commissioner.

(2) All or any of the powers of a prohibition Officer specified above may be exercised by the Collector or Excise Commissioner.

**14.** (1) An applicant for a permit under these rules may be required to supply all or any of the following particulars : —

- (a) Name and address of the applicant.
- (b) Father's name.
- (c) Age.
- (d) Particulars of identity card or the passport as
- (e) Religion.

(2) The application for the grant of permit in Form PR-I shall be made in Form PR-III and that for permit in Form PR-II shall be made in Form PR-IV as prescribed by the Excise Commissioner.

**15.** The permit shall be non-transferable.

**16.** The permit granting authority may refuse to grant a permit if in its opinion the permit applied for is liable to abuse.

**17.** A permit in Form PR-II shall expire on 30th June of each year unless otherwise specified therein.

**18.** (1) The quantity of liquor authorised under the permit shall be stated in permit in units and one unit shall for the purposes of these rules be deemed to be equal to one quart bottle of any kind spirit including liquor or three bottles of wine

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or medicated wine or 16 bottles of beer.

(2) The Excise Commissioner may from time to time fix the maximum quantity of liquor to be allowed, possessed or consumed under each of the permits. He shall be competent to increase or decrease generally or specially the quantity of liquor to be allowed or direct what kind of liquor is to be supplied to the consumer or a class of consumers.

**19.** (1) The fee for the grant of permit in Form PR-I shall be charged at the rate of RaJ20 and for at permit in Form PR-II Rs. 10 per calendar month or part thereof.

(2) The permit fee under these rules may be paid in cash or as court-fee stamps to the authority granting the permit. A receipt shall be given by the authority, granting a permit for the fee recovered in cash and the amount shall be deposited in to the Government Treasury without delay.

**20.** The Excise Commissioner may declare from time to time which liquor is to be treated as intoxicating liquor and what preparations, spirituous medicinal preparations, flavouring essences, extracts, colourings, perfumes, diluted, preparations containing alcohol including denatured and rectified spirits are not be treated as intoxicating liquors.

**21.** The authority granting a permit under these rules may cancel or suspend it for reasons to be recorded in writing.

**22.** No permit under these rules shall be used as a means to evade the provisions or the intent of the Order.

**23.** No permit-holder shall sell, gift or otherwise transfer liquor to a non-entitled persons in any manner or serve any Muslim with intoxicating liquor.

**24.** A permit-holder under these rules shall produce his permit on demand by the Prohibition Officer.

**PART III**

**25.** The following licence may be granted or rendered by the authority stated against each:-

Form and Nature of Licence	Authority competent to	
	Grant	Renew
L-1(Licence for import, export, transport of sale of intoxicating Liquor to the persons holding L-1 or L-2 or equivalent licence/licences.	Government or Subject to the control of Government Collector.	Collector.
L-2 Licences for retail sale of intoxicating Liquor.	Ditto	Ditto
L-3 Licence for manufacture of intoxicating Liquor.	Ditto	Ditto

**26.** The procedure for grant, suspension, cancellation, of the licences mentioned in rule 25, the accounts to be maintained and other particulars subject to the provision of the order and the rules shall be "mutatis," "mutandis" the same as have been immediately before the coining into force of these rules for the licences in Forms P-XI, P-XIII and P-XIV issued under the Khyber Pakhtunkhwa Prohibition Act, 1938 Khyber Pakhtunkhwa Act (No. XI of 1938) and the rules made and the instructions issued thereunder.

(2) The following fee shall be charged for the grant of licences and sale of liquors:

(a) Fee for the grant of licence for Hotels(L-2)	6,000	Per annum or a part thereof
(b) Fee for the grant of licences for clubs(L-2)	2,000	Per annum or a part thereof
(c) Fee on the sale of Liquors--		
	Rs.	
(i) Spirit	225	Per gallon
(ii) Wine	72	Per gallon
(iii) Beer	42	Per gallon].

**27.** No licensee shall sell intoxicating liquor to any Muslim whether a citizen of Pakistan or not and to a non-Muslim citizen of Pakistan who is not holding a permit in Form PR-I. Permit under the Khyber Pakhtunkhwa Prohibition (Enforcement of Hadd) Rules, 1960 for the purchase, possession, transport or consumption of Intoxicating liquor by non-Muslims.

**FORM PR-I**

**(For Non-Muslim Pakistani Citizen)**

**(See Rule 12)**

**(NOT TRANSFERABLE)**

Permit for the purchase, possession, transport and consumption of foreign liquor by non-Muslim Pakistani citizen on or about the occasion of religious ceremony prescribed by religion.

Permit

No.....dated.....

...

1. Name and address of the person to whom permit is granted.....
2. Father's Name.....
3. Age.....
4. Name of religious festival for which permit is ranted.....
5. No of units allowed.....
6. Period of validity of the permit from..... to.....
7. Identity Cards-----
  - (i) No.....
  - (ii) Date.....
  - (iii) Place of issue.....
8. Specimen signature of the permit-holder.....
9. Particulars of the person nominated by the permit-holder to purchase liquor from the licensed vend on his behalf :—
  - (a) Name and parentage.....
  - (b) Address.....
  - (c) Identity Card No.....dated.....  
Place of issue.....
- (c) Specimen signature of the authorized agent.....

This permit is granted on the following conditions:-

- (i) The liquor under this permit shall be purchased from the vendors holding L-2 license in Khyber Pakhtunkhwa.
- (ii) The permit covers only the possession and consumption of bottled intoxicating liquor.
- (iii) The quantity which may be possessed under this permit shall not exceed than specified above.
- (iv) One unit means one quart bottle of spirit or three quart bottles of wine or medicated wine or sixteen quart bottles of beer.
- (v) The permit holders shall not drink in a public place.

Excise and Taxation Officer.

(While be prepared and in triplicate. First copy will be marked "Original" second

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copy "Duplication" and the third copy "Triplication" Copies marked "Original" and  
"Duplicate" will be handed over to the applicant who shall keep the "Original" with himself  
and give the "Duplicate" to the licensee. The copy marked "Triplicate" will be retained in  
the office of issue).

**FORM PR-II**

**(See rule 12)**

**(For Non-Muslim Foreigners)  
(NOT TRANSFERABLE)**

Permit for the possession, transport, consumption and purchase of intoxicating liquor by a Non-Muslim Foreigner or a tourist holding a valid passport.

Permit No..... Date of issue.....

Name and address of the person to whom granted.....

Father's name .....

Age..... Years .....

Particulars of Passport:—

- (i) No
- (ii) Date of issue .
- (iii) Place of issue

Nationality..... Religion .....

Number of Units allowed .....Units.....

Specimen signature of the Permit-holder.....

Date of expiry .....

This permit is hereby granted to the above named, authorising him to possess, purchased, transport or consume liquor as detailed above under the provisions of Prohibition (Enforcement of Hadd) Order, 1980.

- (a) This permit covers only the possession, purchased, transport and consumption of bottled intoxicating liquor.
- (b) The quantity which may be possessed under this permit shall not exceed than specified above.
- (c) A unit means one quart bottle of spirit or three quart bottles of wine or sixteen quart bottles of beer.
- (d) The liquor under this permit shall be purchased from vendor holding L-2 licence in.....
- (e) The permit-holder shall not drink in a public place.

Excise and Taxation Officer.

(Will be prepared in triplicate. First copy will be marked "Original" second copy Duplicate" and the third copy "Triplicate" Copies marked "Original" and "Duplicate" will be handed over to the applicant who shall keep the "Original" with himself and give the "Duplicate" to the licensee. The copy marked "Triplicate" will be retained in the office of issue).

**FORM PR-III**

(See rule 13(1))

(For Non- Muslim Pakistan Citizens only)

**APPLICATION FOR THE GRANT OF A PERMIT FOR THE POSSESSION AND CONSUMPTION OF FOREIGN LIQUOR ON RELIGIOUS GROUNDS**

1. Name, Parentage and full address of the applicant.....
2. Age..... Years .....
3. Identification mark .....
4. Religion.....
5. Name of the festival for the observance of the religious rites on which liquor will be consumed .....
6. Number of units now in my possession .....
7. Number of units required for this occasion.....
8. Details of Identity Card :—
  - (i) No.....
  - (ii) Date of issue.....
  - (iii) Place of issue .....
9. Particulars of the agent authorised by me to collect liquor permit from Excise Office and to purchase liquor from the vend on my behalf :—
  - (a) Name, parentage and address .....
  - (b) Age .....
  - (c) Identity Card :—
    - (i) Number.....
    - (ii) Date .....
    - (iii) Place of issue .....
  - (d) Specimen signature of the authorised agent .....

I declare that whatever is stated above is true and nothing but true and nothing has been concealed herein.

Date..... Signature of applicant .....

**CERTIFICATE**

(To be signed by the Head of Hindu Panchayat or Religious Head of Church or Parsi Priest of Local Councillor).

It is hereby certified that the applicant .....  
is a Hindu/Christian/Parsi and that liquor requested for is required to be consumed by him in connection with the religious rites prescribed by Hindu/Christian with the/on the occasion of the festival of .....

Dated ..... Signature and seal.....

**(FOR OFFICE USE ONLY)**

1. Number of Unit sanctioned .....
2. Serial Number of permit as per permit register.....
3. Date of issue of permit.....

Fee of Rs.....paid through Court-fee Stamp/Bank

Challan of..... bearing No.....

Dated..... Application is in order.....

Particulars quoted in the application checked and found correct. Permit prepared and placed below for signature of the applicant in token of having received the permit.

Excise and Taxation Inspector.



**FORM PR-IV**

**[See rule 13(1)]**

**(FOR NON-MUSLIM FOREIGNERS ONLY)  
APPLICATION FOR GRANT OF PERMIT FOR  
THE POSSESSION AND CONSUMPTION OF FOREIGN  
LIQUOR BY NON-MUSLIM FOREIGNERS/TOURISTS:—**

1. Name, Parentage and full address of the applicant.....  
.....
2. Age.....Years.....
3. Religion .....
4. Nationality.....
5. Date of arrival at  
.....  
(name the town) .....
6. Probable date of departure .....

- Details of Passport .....
- (i) No .....
  - (ii) Date of issue .....
  - (iii) Place of issue .....
7. Place where liquor is intended to be consumed...  
.....

I declare that whatever is stated above is true and nothing but true and nothing has been concealed herein.

Dated ..... Signature of applicant.....

**(FOR OFFICE USE ONLY)**

1. Number of Unit sanctioned .....
  2. Serial No. of permit as per permit register .....
  3. Date of issue of the permit .  
Fee of Rs .....paid through Court-fee Stamp/Bank challan.  
Of..... bearing No .....
- Dated ..... Application is in order.  
Particulars quoted in the application checked and found correct. Permit prepared and placed below for signature.

Excise and Taxation Inspector.

Signature of the applicant  
in token of having received  
the permit.

Excise and Taxation Officer.



**FORM (L-I)**  
**WHOLESALE AND RETAIL VENDOR OF FOREIGN**  
**LIQUOR TO THE TRADE ONLY**  
**(See rule 25)**

REGISTERED UNDER DISTRICT NO .....

Subject to the conditions applicable to all licences granted under the Khyber Pakhtunkhwa Prohibition (Enforcement of Hadd) Rules, 1980 AND to the special condition below AND subject to the payment of prescribed fee.

This licence authorising the wholesale and retail vend of foreign liquor to the trade only in the premises herein specified and for the period  
from.....to.....  
is.....in the district of.....Description of premises...  
.....

**SPECIAL CONDITIONS**

- (1) The licensee may sell foreign liquor, wholesale or retail in sealed bottled only to a person holding a licence in Form 1-2, and he shall not sell liquor to any retail vendor who is not licensed to sell liquor.
- (2) The licensee may obtain his requirements of bottled liquor from an authorised-dealer in the Province or from a place outside the Province but in later case, the licensee shall pay the import permit fee at the rate of Rs. 2.50 per gallon of spirits, wine and beers.
- (3) The licensee shall not sell liquor of a less strength than 25 degrees under proof in the case of brandy, whisky or of spirit intended to pass as brandy, whisky or rum or of a less strength than 35 degrees under proof in the case of gin, or of spirit intended to pass as gin.
- (4) The licensee shall not under this licence, compound, blend flavour colour or rectify the liquor sold by him and shall not alter the label, under which he has purchased it.
- (5) The licensee shall not introduce into his licensed premises or use there in or sell any rectified spirit.
- (6) The licensee should report to the Prohibition Officer of his district the arrival of every consignment of liquor within 7 days of its receipt and at least 48 hours before it is opened, stating the description and quantity of such liquor received.

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(7) The licensee shall maintain a true account of receipts and sale of liquors and shall preserve all such records unless otherwise directed by the Collector.

(8) The licensee shall produce all his record for inspection on demand by a Prohibition Officer.

Name	Father's Name	Age years	Residence

Dated

Excise Commissioner,  
Khyber Pakhtunkhwa.

**FORM (L-2)**

**Registered District No.-----  
LICENCE FOR THE POSSESSION OF BOTTLED  
FOREIGN LIQUOR FOR SALE AND SUPPLY  
TO AUTHORISED PERSONS**

WHEREAS..... in the district  
of.....  
has applied for a licence to possess liquor and issue it to authorised persons and to that extent to exempt it from the Khyber Pakhtunkhwa, Prohibition (Enforcement of Hadd) Rules, 1980.

AND WHEREAS, I,..... Excise Commissioner am satisfied that there is good reason for so exempting the aforesaid .....and granting him a licence on payment of Rs..... as licence fee and that it will not be misused.

NOW, THEREFORE, I,..... Excise Commissioner hereby licensed the aforesaid.....to possess bottled foreign liquor for supply to authorised persons possessing valid permits issued by a competent authority indicating the quantity and variety of liquor for which permit may be issued, at the premises specified below in the district of .....during the period from .....to.....subject to the following conditions to be observed by the licensee.

1. The privilege extends to the possession of bottled foreign liquor only.
2. Liquor shall be supplied only to authorised persons possessing a valid permit in Form PR-I and PR-II.
3. The licensee may obtain his requirements of bottled liquor from an authorised wholesale dealer within the Province or from a place outside the Province, but if imported from outside the Khyber Pakhtunkhwa he shall pay an import permit fee of Rs. 2.50 per gallon of spirits, wines and beer. All imports will be under an import permit in Form PR-VII.
4. All bills of Purchase of liquor shall be preserved by the licensee and produce for inspection on demand by an officer not below the rank of Prohibition Officer. A true account shall be maintained showing receipts of liquor and issues to authorised persons possessing valid permits.
5. The Manager/Agent or other person incharge of the management of the licensee shall be responsible of the due observance of the conditions of this licence.
6. This license may be cancelled at any time by the Excise Commissioner without assigning any reason therefor.
7. The licensee shall report to the Prohibition ' Officer of his district, the arrival of every consignment of liquor within seven days of its receipt and at least 48 hours before it is opened, stating the description and quantity of such liquor received.
8. The premises for the sale of liquor will be separate and district from the premises meant for the sale of other commodities.

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9. The licensee or his agent shall comply with all instructions with regard to the licence issued from time to time by Excise Commissioner.

Date : .....

Excise Commissioner,  
Khyber Pakhtunkhwa,

Peshawar.

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**GOVERNMENT OF KHYBER PAKHTUNKHWA,**  
**EXCISE & TAXATION DEPARTMENT**

Dated Peshawar, the 24<sup>th</sup> July, 2001..

NOTIFICATION.

No. SO(TAX)/E&T/5-2/2000. The Provincial Government is pleased to amend the Khyber Pakhtunkhwa Distillery Rules, 1950 and the Khyber Pakhtunkhwa Prohibition (Enforcement of Hadd) Liquor Rules, 1980 to the extent noted below with effect from 01.07.2002:-

S: No.	Name of Spirit	Existing Rates	New Rates
1.	Permit fee on Denature Spirit	Rs. 3/- per litre	Rs. 6/-Per Litre
2.	Permit fee on rectified spirit	Rs 44/per Gallo-	Rs. 60/-per Gallon
3.	Rectified spirit used for industrial purpose.	Rs.1.75 per gallon	Rs. 3/- per gallon

SECRETARY TO GOVT OF N. W.F.P,  
EXCISE & TAXATION DEPARTMENT.

Endst:NO.SO(TAX)E&T/5-2/2000. Dated Peshawar the, 24<sup>th</sup> July, 2001.

Copy forwarded to:-

1. The Secretary to Govt of Khyber Pakhtunkhwa, Finance Department.
2. The Secretary, Local Government, Rural Development & Election Department.
3. The Director General, Excise and Taxation, N. W.F.P.
4. All Excise & Taxation Officers in N. W.F.P.
5. P.S to Minister, Revenue, Excise & Taxation.
6. P. A to Secretary, Excise & Taxation Department.
7. Manager, Printing & Stationary Department, of Khyber Pakhtunkhwa, Peshawar.

*SECTION OFFICER (TAXATION)*

KHYBER PAKHTUNKHWA PROHIBITION (ENFORCEMENT OF HADD) RULES, 1980  
GOVERNMENT OF KHYBER PAKHTUNKHWA,  
EXCISE & TAXATION DEPARTMENT  
Date Peshawar, the 19th July, 2001

**NOTIFICATION.**

No. SO(TAX) E&T5-19/2000. The Governor, Khyber Pakhtunkhwa is pleased to amend the Khyber Pakhtunkhwa Distillery Rules, 1950 and the Khyber Pakhtunkhwa Prohibition (Enforcement of Hadd) Liquor Rules, 1980 to the extent noted below with effect from 01.07.2001:-

<b>Licence</b>	<b>Existing Rates</b>	<b>New Rates</b>
Licence L-2	Rs.10,000-	Rs.50,000-
Distillery Fee	Rs.10,000-	Rs.50,000-
Vend Fee on liquor Pak made	Rs.225-PG	Rs.1000-PG
Wine	Rs.72-PG	Rs.120-PG
Beer	Rs.43-PG	Rs.100-PG
Liquor Licence Fee (Club)	Rs.2000-PA	Rs.50,000 PA
Permit Fee PR-I (Non-Muslim Pak)	Rs.20-per Permit	Rs.100- per Permit
Permit Fee PR-II (Non-Muslim Foreigner)	Rs.10-per Permit	Rs.100- per Permit

SECRETARY TO GOVT OF KHYBER PAKHTUNKHWA,  
EXCISE & TAXATION DEPARTMENT.

Endst:NO.SO(TAX)E&T 5-2/2000. Dated Peshawar the, 19<sup>th</sup> July, 2001.

Copy forwarded to:-

1. The Secretary to Govt of Khyber Pakhtunkhwa, Finance Department.
2. The Secretary, Local Government, Rural Development & Election Department.
3. The Director General, Excise and Taxation, Khyber Pakhtunkhwa.
4. All Excise & Taxation Officers in Khyber Pakhtunkhwa.
5. P.S to Minister, Revenue, Excise & Taxation.
6. P. A to Secretary, Excise & Taxation Department.
7. Manager, Printing & Stationary Department, of Khyber Pakhtunkhwa, Peshawar.

SECTION OFFICER (TAXATION)

APPENDIX-A

AMENDMENTS MADE IN UIP TAX ACT, 1958 VIDE KHYBER PAKHTUNKHWA  
FINANCE ACTS

APPENDIX-A

AMENDMENTS MADE IN UIP TAX ACT, 1958 VIDE KHYBER PAKHTUNKHWA  
FINANCE ACTS