



GOVERNMENT OF KHYBER PAKHTUNKHWA  
EXCISE, TAXATION & NARCOTICS CONTROL DEPARTMENT

No. SO(Tax)E&T/6-2/2017/5281-82  
Dated Peshawar the 04.07.2019

To

✓  
The Director General,  
Excise, Taxation & Narcotics Control,  
Khyber Pakhtunkhwa, Peshawar.

Subject: THE KHYBER PAKHTUNKHWA FINANCE ACT, 2019 KHYBER PAKHTUNKHWA ACT NO. XXVII OF 2019.

Dear Sir,

I am directed to refer to the subject noted above and to enclose herewith a copy of letter No. BO(RES-III)FD/2-2/2018-19/Vol-III, dated 02-07-2019 alongwith its enclosures received from Finance Department, Govt. of Khyber Pakhtunkhwa for information and further necessary action.

Yours faithfully,

*Tahir*

SECTION OFFICER (TAX)

Encl: (As above)

Endst: No. & Date even above.

Copy is forwarded to the PS to Secretary, Excise & Taxation Department, Khyber Pakhtunkhwa, Peshawar.

*Div (R)*  
*Speak*

*135*  
*5/7/19*

*Please prepare following points / comments*  
*Ahsan Shah*

DIRECTOR (ADMN)	DIRECTOR GENERAL	DIRECTOR
DY DIR (ADMN)	EXCISE TAXATION &	DY DIR (ADMN)
DY DIR (LIT)	NARCOTICS CONTROL	DY DIR (LIT)
SYSTEM ANALYST	KPK PESHAWAR	AD (ACCT)
SUPDT-I		SUPDT-II
ETO (E&N)		PA TO DG

*Ahsan Shah*  
*Ahsan Shah*

*5/7*



GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT

2

No. BO (Res-III)/ FD/2-2/2013-19/McIII  
Dated Peshawar, 02 July, 2019.

To,

1. The Senior Member Board of Revenue,  
Khyber Pakhtunkhwa.
2. The Secretary, to the Govt of Khyber Pakhtunkhwa  
Excise, Taxation & Narcotics Control Department.
3. The Secretary, to the Govt of Khyber Pakhtunkhwa,  
Industries Department.
4. The Director General,  
Khyber Pakhtunkhwa Revenue Authority.

Subject: THE KHYBER PAKHTUNKHWA FINANCE ACT, 2019 (KHYBER  
PAKHTUNKHWA ACT NO. XXVII OF 2019).

Dear Sir,

I am directed to refer to the subject noted above and to enclose herewith a copy of the Khyber Pakhtunkhwa Finance Act, 2019 (Khyber Pakhtunkhwa Finance Act No. XXVII of 2019) for information and further necessary action at your end, please.

Yours faithfully,

*Sahibzada Najeebullah*  
Sahibzada Najeebullah (FAS)  
DEPUTY SECRETARY (RESOURCE)

Encl: As above

Endst: No date & even.

Copy for information is forwarded to:-

1. The Director FMIU, Finance Department alongwith a copy of Finance Act, 2019 with the request to upload the Finance Act, 2019 on the website of the Department.
2. PS to Secretary Finance, Finance Department.
3. PS to Special Secretary Finance, Finance Department.
4. PA to Additional Secretary (PFC), Finance Department.
5. PA to Deputy Secretary Resource, Finance Department.

*AS.*  
DEPUTY SECRETARY (RESOURCE)

1685  
03-7-2019

*Forward to  
So (FAS) and also  
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study  
1/1/19  
04/07-19*

③

FOR THE EXTRAORDINARY GAZETTE ISSUE OF  
THE KHYBER PAKHTUNKHWA

PROVINCIAL ASSEMBLY SECRETARIAT  
KHYBER PAKHTUNKHWA

NOTIFICATION

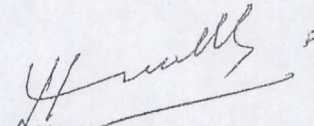
Dated Peshawar, the 28/06/2019.

No.PA/Khyber Pakhtunkhwa/Bills-55/2019/ 23812 The Khyber Pakhtunkhwa Finance Bill, 2019 having been passed by the Provincial Assembly of Khyber Pakhtunkhwa on 26<sup>th</sup> June, 2019 and assented to by the Governor of the Khyber Pakhtunkhwa on 27<sup>th</sup> June, 2019 is hereby published as an Act of the Provincial Legislature of the Khyber Pakhtunkhwa.

**THE KHYBER PAKHTUNKHWA FINANCE ACT, 2019.  
(KHYBER PAKHTUNKHWA ACT NO. XXVII OF 2019)**

(First published after having received the assent of the Governor of the  
Khyber Pakhtunkhwa in the Gazette of the Khyber Pakhtunkhwa.  
(Extraordinary), dated the 28/06/2019).

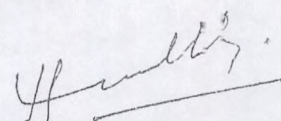
(Here print as in the accompaniment).

  
**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.

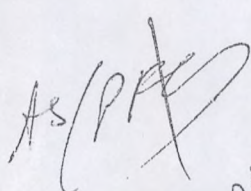
  
**SECRETARY,**  
Provincial Assembly of Khyber  
Pakhtunkhwa.

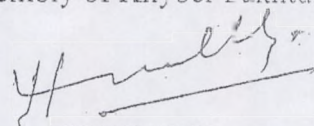
E.No. PA/Khyber Pakhtunkhwa/Bills-55/2019/ 23813-17 Dated 28/06/2019

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 Director L.T/ Special Secretary Provincial Assembly of Khyber Pakhtunkhwa.

Secretary Finance  
Khyber Pakhtunkhwa  
Diary No. 12358  
Date 11.7.19

  
AS (PA)  
DS (Res) 20/7

  
**SECRETARY,**  
Provincial Assembly of Khyber  
Pakhtunkhwa.

Boo (Res III)  
21/7

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A  
BILL

*to levy, continue, revise and exempt certain taxes, fees, cess and duty  
in the Province of the Khyber Pakhtunkhwa.*

WHEREAS it is expedient to levy, continue, revise and exempt certain taxes,  
fees, cess and duty in the Province of the Khyber Pakhtunkhwa;

It is hereby enacted as follows:

1. **Short title, extent and commencement.**---(1) This Act may be called the Khyber  
Pakhtunkhwa Finance Act, 2019.

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

(3) It shall come into force on the first day of July, 2019 except the  
amendment in clause (c) of section 9 of this Act, which shall come into force from the  
dates, as mentioned in sub-section (2) of section 21A of the Khyber Pakhtunkhwa  
Finance Act, 2013 (Khyber Pakhtunkhwa Act No. XXI of 2013), inserted through this  
Act.

2. **Substitution of Schedule-II of the West Pakistan Act No. V of 1958.**---In the  
West Pakistan Urban Immovable Property Tax Act, 1958 (W.P. Act No. V of 1958), for  
the existing "Schedule-II", the "Schedule-II", as specified in the Appendix-I, appended to  
this Act, shall be substituted.

3. **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, in sub-section (1), for the existing "TABLE", the "TABLE", as  
specified in Appendix-II, appended to this Act, shall be substituted.

4. **Amendment of section 6 of the Khyber Pakhtunkhwa Act No. I of 1995.**---In  
the Khyber Pakhtunkhwa Finance Act, 1995 (Khyber Pakhtunkhwa Act No I of 1995), in  
section 6, in sub-section (8), for the words "Six thousand" and "Two thousand and five  
hundred", the words "Twenty thousand" and "Eight thousand" shall respectively be  
substituted.

5. **Amendment of section 11 of the Khyber Pakhtunkhwa Act No.1 of 1996.**---In  
the Khyber Pakhtunkhwa Finance, 1996 (Khyber Pakhtunkhwa Act No. I of 1996), in  
section 11, in sub-section (1), for clauses (a), (b) and (c), the following shall respectively  
be substituted, namely:

Asstt. Legal Officer  
Govt. of Khyber Pakhtunkhwa  
Law Department

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(a) in section 2,-

(i) in clause (12), in sub-clause (a), for the words, comma, brackets and figures "Companies Ordinance, 1984 (XLVII of 1984)", the words, comma, brackets and figures "Companies Act, 2017 (Act No. XIX of 2017)" shall be substituted;

(ii) in clause (37), in sub-clause (b), after the word and comma "office.", the words, comma and hyphens "through virtual presence or a website or a web-portal or through any other form of e-commerce, by whatever name called" shall be inserted; and

(iii) in clause (55), the word "and" appearing at the end shall be deleted and thereafter, the following new clause shall be inserted, namely:

"(55A) "unregistered" means a person, who is liable to be registered under this Act, but is actually not registered and does not hold the Khyber Pakhtunkhwa Sales Tax Registration Number (KNTN); and";

(b) in section 20, for sub-section (2), the following shall be substituted, namely:

"(2) Where the recipient of a taxable service is a person registered under this Act, he shall deduct the amount of tax, to the extent as prescribed by regulations, in respect of the service received and pay the same to Government.";

(c) after section 21, the following new section shall be inserted, namely:

"21A. Validation.--(1) The following Notifications, issued, under section 21 of this Act, from time to time, shall be deemed to have been validly issued, in accordance with the provisions of this Act and shall not be called in question of any court of law:

(a) the Excise, Taxation and Narcotics Control Department's Notification No. SO(Tax)E&T/2-7/ 2014, dated: 4<sup>th</sup> August, 2014;

Asstt. Legal Draftsman  
Govt. of Khyber Pakhtunkhwa  
Law Department

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- (e) in section 40, after sub-section (1), the following new sub-section shall be inserted, namely:

“(1A) Where any person, required to withhold sales tax under the provisions of this Act or regulations, fails to withhold the tax or withholds the tax but fails to deposit the same in the prescribed time and manner, an officer of the Authority shall, after a notice to such person to show cause, determine the amount in default and shall impose a penalty and default surcharge according to law.”;

- (f) in section 48, in sub-section (5), for the words, comma, brackets and figures “Companies Ordinance, 1984 (XLVII of 1984)”, the words, comma, brackets and figures “Companies Act, 2017 (Act No. XIX of 2017)” shall be substituted;

- (g) in section 64, in sub-section (2), in the Table,-

- (i) against Serial No. 2,-

(a) in column 2, the words, occurring at the end, “or furnishes it after the due date” shall be deleted; and

(b) for column 3, the following shall be substituted, namely

“Such person shall pay a penalty of five thousand rupees:

Provided that in case a person files a return within ten days of the due date, he shall pay a penalty of one hundred rupees for each day of default.”;

- (ii) against Serial No. 3, in column 3, for the word “five”, the words “one hundred” shall be substituted; and

Assistant Secretary  
Govt. of Punjab, Chandigarh  
Law Department

(ii) for sub-section (3), the following shall be substituted, namely:

“(3) Government shall appoint, for a term of three years, technical member of the Appellate Tribunal, who is or has been-

- (a) a Collector (Appeals) in the Authority;
- (b) a Collector in the Authority;
- (c) a Collector of Customs in the Federal Board of Revenue;
- (d) a Commissioner of Inland Revenue in the Federal Board of Revenue; or
- (e) a legal practitioner, who is a member of the Pakistan Bar Council or Provincial Bar Council and has minimum of twenty years standing at the High Court level, practicing tax law.”; and

Asstt. Legal Officer  
 Govt. of Punjab  
 Law Department

(iii) after sub-section (3), as so amended, the following new sub-sections shall respectively be inserted, namely:

“(3A) A judicial member or a technical member shall not be above seventy years of age.

(3B) The term of office of a judicial member or technical member, as the case may be, may be extended for another term of three years, subject to his satisfactory performance:

Provided that such term shall not be extended for a third term in any case.”;

(i) in section 94, for the words “Excise and Taxation Department of Government”, the word “Authority” shall be substituted;



## SCHEDULE-II

[see section 3(2)]

1. Building and Lands within the limits of urban areas shall be divided into category A1, A, B, C, and D by the Government through Notification in the Official Gazette depending on location, value, type of business therein, rental value, civic amenities, age of building and other variables related to immovable properties.
2. Buildings acquired for the use by Government, Semi-Government, Non-Governmental Organizations, Development Financial Institutions, private commercial organizations (local/ international shop/ chain, outlets, local and international brands, wedding halls, hotels, restaurants and all shops falling within A1, A and B category of immovable properties), guest houses, hostels, or for any other commercial use or by Banks shall be assessed and taxed 18 percent of the actual annual rent. In case buildings other than those exempted under section 4 of this Act, which are owned and occupied by such organizations, tax shall be levied on the assessed annual rental value of such buildings on the rate prescribed hereinbefore.
3. Both lesser and lessee shall enter into written Agreement in Quadruplicate clearly indicating annual rent to be derived, and share copies thereof with Assessing Authority on annual basis.
4. All payments of rent shall be preferably made through bank transfers or pay order and no cash payment may be accepted
5. Buildings used as shops by the registered owner himself only, divided into three localities namely A1, A, and B, depending on the area shall continue to be assessed and taxed in accordance with the method and rate prescribed in clause 6 and 7 below. All shops categorized as C and D will also continue to be assessed with the same method.
6. The "A1 and A" localities shall, for the time being, be defined in Provincial Capital. Locality "A" may be introduced in divisional headquarters.
7. The locality factors as worked out for computing the tax are-
 

(a) For A1 locality.	39
(located within 100 yards of either sides of the	
Main road of Peshawar).	
(b) For A locality.	30
(c) for B locality.	14
(d) for C locality.	10
(e) for D locality.	8
8. The above factors are for the Provincial Headquarter that is for Peshawar. There shall be a rebate of 10% on the total tax calculated on the basis of the above factor value in respect of former Divisional Headquarters of buildings and 20% rebate on the total tax so calculated in respect of all other rating areas. There shall also be a rebate of 10% on first floor of the building and 20% rebate on floors other than ground and first floor.

Accountant General  
 Govt. of Punjab  
 Law Department



9. The tax shall be calculated as under:
  - a. area in square yards;
  - b. covered area in square feet; provided that open sheds in the commercial units shall be counted as one half of its total measurements, while calculating the covered area; and
  - c. (a) + (b) multiplied by the locality factor.
10. For educational Institutions:
  - a. the tax shall be calculated on the basis of covered area only;
  - b. the area of the plot as required per item 9(a) above shall not be taken for computing the tax. This is to encourage the institutions in providing sports and other recreational facilities to their students; and
  - c. the tax calculated on the basis of (a) above shall get a special twenty percent rebate, being provided to all the educational institutions. Provided that no rebate shall be given to building obtained on rent.
11. Petrol pump and CNG Stations with convenience store shall be charged at flat rate of Rs.22,500/- and those without store at Rs. 11,250/- per annum.
12. Service Station of vehicles, irrespective of operating in addition to other services such as filling station or otherwise shall be charged at flat rate of Rs.20,000 per annum.
13. Industrial buildings within the limits of rating areas shall be assessed for the purpose of this tax at a flat rate of Rs. 2.50 per square foot of the building only. The provision of 10(b) shall also apply.
14. Buildings and Lances used for erection of Mobile Phone Towers shall be assessed and taxed at the rates:
  - (i) Provincial Headquarter ..... Rs.40,000 per annum;
  - (ii) Divisional Headquarter and ..... Rs.30,000 per annum and respective sub-urban areas; and
  - (iii) District Headquarter and ..... Rs.20,000 per annum; respective sub-urban areas.

Approved by  
 Chief Executive Officer  
 Local Government

## APPENDIX-II

## TABLE

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S.No	Description of Tax Payers	Rates of Tax
1	2	3
1 (i)	All persons engaged in any profession, trade, calling or employment, other than those specifically mentioned hereinafter, whose monthly income or earning:	
	(a) upto Rs.20,000;	Exempted
	(b) when exceed Rs.20,000 but not exceed Rs.30,000;	Rs. 1000
	(c) when exceed Rs.30,000 but does not exceed Rs. 50,000;	Rs. 1200
	(d) when exceed Rs.50,000 but does not exceed Rs. 100,000;	Rs. 1500
	(e) when exceed Rs.100,000 but does not exceed Rs. 200,000;	Rs.2000
	(f) when exceed Rs.200,000 but does not exceed Rs. 500,000;	Rs.3000
	(g) Exceeding 500000.	Rs. 5000
1 (ii)	Employees of Federal and Provincial Government drawing pay in Basic Scales:	
	(a) BS-01 to 06;	Exempted
	(b) BS-07 to 12;	Rs 1000
	(c) BS-13 to 16;	Rs 1200
	(d) BS-17;	Rs 1500
	(e) BS-18;	Rs 1800
	(f) BS-19; and	Rs 2000
	(g) BS-20 and above.	Rs 3000
2-	All Limited Companies, Modarbas, Mutual Funds and any other body corporate with paid up capital and reserves in the preceding year, whichever is more:	
	(a) when not exceeding Rs.10 million.	Rs.30,000
	(b) when exceeding Rs.10 million but not exceeding Rs. 25 million;	Rs.50,000
	(c) when exceeding Rs.25 million but not-exceeding Rs. 50 million;	Rs.60,000
	(d) when exceeding Rs.50 million but not exceeding Rs.100 million;	Rs.90,000
	(e) when exceeding Rs.100 million but not exceeding Rs. 200 million; and	Rs.100,000
	(f) when exceeding Rs. 200 million.	Rs.100,000
	<b>Explanation.-</b> The paid up capital in case of foreign banks shall be the minimum paid up capital as determined by the State Bank of Pakistan.	

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	c) Hajj and tour operator;	Rs.30000
7-	Restaurants/Guest Houses liable to Sales Tax.	Rs40000
8-	Professional Caterers.	Rs40000
9-	Wedding Halls/Lawns (irrespective of their nomenclature).	Rs.60000
10-	Advertising Agencies.	Rs.30000
11-	<b>DOCTORS,-</b>	
	A Specialists practicing at Peshawar	Rs 80000
	B- Specialists practicing at divisional headquarters	Rs. 60000
	C Specialists practicing at districts headquarters	Rs. 50000
	D Specialists practicing at places other than a,b,c above	Rs. 40000
	E Non specialists including Medical Practitioners, Hakeems, Homeopaths etc;	Rs.30000
	F Dentists certified by PMDC.	Rs.15000
12-	<b>"Diagnostics and Therapeutic Centers" including pathological and chemical Laboratories"</b>	
	a- Located at Divisional Headquarters,	Rs.25000
	b- Located at other places	Rs.8000
13-	<b>Contractors, Suppliers and Consultants who, during preceding financial year supplied to the Federal or any Provincial Government or any local authority in the District, Goods, Commodities, or rendered service of the value,-</b>	
	a) When exceeding Rs.10,000/- but not exceeding Rs.0.5 million	Rs 5000
	b) When exceeding Rs.0.5 million but not exceeding Rs.1 million.	Rs.10000
	c) When exceeding Rs.1.50 million but not exceeding Rs.2.5 million.	Rs. 15000
	d) When exceeding Rs.2.50 million but not exceeding Rs.10 million.	Rs30000
	e) When exceeding Rs.10 million but not exceeding Rs.25 million.	Rs.45000
	f) When exceeding Rs.25 million but not exceeding Rs.50 million.	Rs 60000
	g) When exceeding Rs.50 million.	Rs.100000
14-	<b>Petrol/diesel/C.N.G. Filling Stations-</b>	Rs 30000
15-	<b>All establishments, including video shops, real estate shops/agencies, card dealers, and net cafes assessed or not assessed to income tax in the preceding financial year.</b>	Rs 6000
16-	<b>Chartered Accountants with an independent audit practice and excluding those who are employed in companies not owned by them.</b>	Rs.20000
17	<b>Vehicles Service Stations</b>	Rs.10000

Appendix-III

(11)

The First Schedule  
(see section 3)

Rates of Land Tax

S.No.	Kind/Area of Land	Per acre rate
1.	2.	3.
1.	Slab of total cultivated land, computed as Irrigated land, by treating one irrigated Acre as equal to two un-irrigated acres, excluding orchards:	
	(i) Not exceeding 1 acres;	Exempted
	(ii) exceeding 1 acres but not exceeding 12 <sup>1/2</sup> acres; and	Rs.225
	(iii) exceeding 12 <sup>1/2</sup> acres.	Rs.340
2.	Orchard.	Rs.900

Appendix-IV

FIRST SCHEDULE

(Classification and Description of Services)

(see clause (47) of section 2)

Classification (1)	Description (2)
9801.0000	Services provided by hotels, restaurants, marriage halls, lawns, clubs and caterers, suppliers of prepared eatables and drinkables, pandals and shamianas, messes, hostels and similar undertakings including allied, auxiliary or ancillary services thereto.
9801.1000	Hotels and similar establishments
9801.2000	Restaurants and similar undertakings or businesses
9801.3000	Marriage halls, lawns, pandals, shamianas
9801.4000	Clubs
9801.5000	Caterers and other persons supplying prepared eatables and drinkables
9801.6000	Motels, guest houses, lodges and farm houses
9801.7000	Messes and hostels
9801.8000	Similar other services or service providers

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Classification (1)	Description (2)
9804.5000	Chairlifts or similar directly or indirectly power-operated moving structures
9804.9000	Other traveling or transportation services
9805.0000	<b>Services provided for carriage or transportation of goods</b>
9805.1000	Sea or river (ships, vessels, oil tankers, ferries, trawlers, launches, barges, boats or similar power-operated structures)
9805.2000	Air (airplanes, helicopters, airships, air-balloons and other flying structures, apparatuses or machines)
9805.3000	Railways (train) including tramways
9805.4000	Road ( vehicles whether or not containerized like trucks, trailers, trawlers, oil tankers, loaders, pick-ups, trollies and other power or motor bike-operated four or three wheel vehicles primarily meant for loading and carriage of goods)
9805.5000	Bucket-lifts or similar directly or indirectly power-operated moving structures
9805.6000	Conduit, pipeline, conveyor and similar cargo transmission networks or arrangements for transportation of goods whether liquid or otherwise
9805.9000	Other services for carriage or transportation of goods whether liquid or otherwise
9806.0000	<b>Services provided by persons authorized to transact business on behalf of others as agent or otherwise</b>
9806.1000	Shipping agents, ship chandlers, stevedores, and ship handling or management service providers
9806.2000	Freight forwarding agents and cargo forwarding or moving businesses
9806.3000	Customs or customs house agents
9806.4000	Travel agents, tour operators and recruiting agents
9806.5000	Advertising agents and advertisement intermediaries
9806.6000	Share transfer agents and general insurance agents
9806.7000	Sponsorship services
9806.8000	Business management or business support services
9806.9000	Other similar services
9807.0000	<b>Services provided in matters of sale, purchase, rent or hire</b>

Govt. of Karnataka  
Law Department

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Classification (1)	Description (2)
9810.9000	Other similar services
9811.0000	<b>Services, by whatever name called, provided whether independently or otherwise for personal care, personal beautification and cosmetic uplift by beauty parlors, beauty clinics, slimming clinics and similar other businesses operating separately or otherwise</b>
9811.1000	Ladies' beauty parlors or beauty clinics including ladies' saloons whether working independently or as part of other businesses
9811.2000	Cosmetic treatment or cosmetic surgery centers or clinics whether operating as stand-alone or as part of other businesses
9811.3000	Sliming or other health clinics or clubs providing, inert alia, personal beautification services whether working independently or otherwise
9811.4000	Gents' beauty pariors or saloons including barbour shops providing single or multiple services for personal care or beautification
9811.9000	Other similar services
9812.0000	<b>Packing or packaging services including allied and ancillary services</b>
9812.1000	Packing or packaging of industrial goods or products for industrial or commercial purposes
9812.2000	Packing or packaging of old or used office or household goods
9812.9000	Other similar, allied or ancillary services
9813.0000	<b>Telecommunication and similar, allied or ancillary services</b>
9813.1000	Telephone services( including fixed line, wireless, cellular, wireless local loop, video, pre-paid, post-paid, pay phone cards and voice mail etc.)
9813.1010	Messaging services (including Short Message Service (SMS), Multimedia Message Service (MMS) and messaging through other digital applications etc.)
9813.1020	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
9813.2000	Bandwidth services (including copper-line/fiber-optic/co-axial cable/microwave/satellite-based, IP services, teleconferencing, 3G/4G/5G/LTE or similar other services)

Govt. of Karnataka  
Bureau of Statistics

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Classification (1)	Description (2)
9814.4000	Service of foreign exchange companies, dealers and money changers or similar businesses
9814.9000	Other similar banking, insurance, cooperative or money exchange services
9815.0000	<b>Services provided by architects, civil engineers, construction consultants, construction contractors, town or real estate or property promoters, developers or planners including interior decorators or allied or ancillary professions</b>
9815.1000	Architects and civil engineers or town promoters, developers, planners
9815.2000	Town, real estate or property promoters, developers or planners
9815.3000	Construction contractors including contractors of allied work such as electrical or gas fittings, plumbing, water boring, wood work, plastering, flooring, steel work, paint and other finishing work
9815.4000	Landscape or land development designers including land surveyors
9815.9000	Other similar, allied or ancillary services
9816.0000	<b>Services provided by practitioners, professionals, consultants and advisers (by whatever name called) in their respective fields or disciplines</b>
9816.1000	Medical, dental or allied health fields or disciplines including paramedics and specialized technicians
9816.2000	Veterinary and allied sciences including pet care
9816.3000	Law and allied fields or disciplines
9816.4000	Financial, accountancy, cost accountancy, tax management or tax affairs and similar other fields or disciplines
9816.5000	Human resource management or development
9816.6000	Business planning, business management, business reforms, business communication including hospitality administration and similar other fields or disciplines
9816.9000	Other similar services
9817.0000	<b>Services provided by laboratories engaged in lab work like examination, analysis, testing, verification, experimentation, innovation and product development etc., in relevant domains of knowledge</b>
9817.1000	Scientific including medical, health or healthcare labs

Principles of Accounting  
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Classification (1)	Description (2)
9819.8000	Art painters including services provided by art galleries (excluding sale of their own pre-made---not made to order----art products
9819.9000	Cable TV operators including private radio channel operators
9819.9100	Auctioneers other than those who pay tax as customs agent
9819.9200	Public relations services other than those who pay tax as practitioner, professional, consultant or advisor of business communication
9819.9300	Technical testing and analysis services other than those classifiable under heading 9817.0000
9819.9400	Service provided by a registrar to an issue
9819.9500	Services relating to processing for registration or protection of copy rights or other IPRs
9819.9900	Other similar services
9820.0000	<b>Services provided by specialized workshops or undertakings</b>
9820.1000	Auto-workshops whether or not providing other allied or extended services
9820.2000	Workshops for industrial, construction, earth moving or other similar, heavy duty or special purpose machinery
9820.3000	Workshops for electric or electronic equipments or appliances including computer hardware
9820.4000	Car washing or similar service stations
9820.9000	Other similar workshops or businesses
9821.0000	<b>Services provided in specified fields not clubbed with other (taxable) services classified elsewhere in this SCHEDULE</b>
9821.1000	Healthcare centers, health clubs, gyms or physical fitness centers
9821.2000	Indoor sports and games centers
9821.3000	Baby care centers
9821.4000	Body massage centers
9821.5000	Pedicure centers
9821.9000	other similar services
9822.0000	<b>Services provided for specified purposes.</b>
9822.1000	Fumigation or decontamination of commercial, industrial or residential buildings, warehouses, godowns, storage houses or

Annexure 1  
Govt.



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Classification (1)	Description (2)
	supplies, renting of special purpose machinery, equipment, vehicles, portorage, quarantine and other fumigation or vaccination, janitorial services, jet or other fuel supply services etc.)
9831.0000	Forward contract services whether for property, commodity or other purposes
9832.0000	Coaching, training, vocational or tuition centers ( whether or not called academies)
9833.0000	Tracking services
9834.0000	Quality control services (ISO certification authority)
9835.0000	Debt collection agencies
9836.0000	Amusement parks services
9837.0000	Call centers
9838.0000	Film and drama studios including mobile stage shows or cinemas
9839.0000	Entertainment services including services provided for planning, arranging or managing sports activities, games or matches etc.
9840.0000	Services provided in respect of manufacturing or processing on toll or charges basis (out of main or major inputs owned by others)
9841.0000	Container terminal, container handling or container storage services regardless whether the containers are empty or stuffed with cargo

From ...  
Date ...

17

Classification (1)	Description (2)
	maintenance and support services, supply of any other software or software product or products through any medium and online digital marketing services such as search engine optimization (SEO), social media marketing, content marketing, affiliate marketing, influencer marketing, email marketing, viral marketing services etc.
9851.0000	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.
9852.0000	Online Market Place (OMP) including online platform or portal services by whatever name called.
9853.0000	Services 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 etc for residential use)
9854.0000	Services relating to or involving collection, provision, organization, digitization, processing, analysis, safety, preservation, sharing, verification, validation, decontamination or any other treatment of data including granting access to data for the purposes of information-gathering, information-verification, information-authentication or similar other purposes.
9855.0000	Visa processing or visa acquisition services including advisory or consultancy services for foreign education or migration provided by persons in their private business or professional capacity.

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percent (2%) without any input tax adjustment.

(iv) In case of traditional accommodation facilities like sarrayae or inns or open air overnight bed provisioning services generally located or available around or in the vicinity of railway stations, bus or wagon stands (stations), the rate of tax shall be two percent (2%) without any input tax adjustment if the charges for overnight stay do not exceed rupees three hundred per bed.

(v) In case of marriage or wedding halls including pandals and shamiana and similar other businesses including food services provided therein, the rate of tax shall be eight percent (8%) without any input tax adjustment.

(vi) In case of caterers whether stand-alone or otherwise, the rate of tax shall be ten percent (10%) without any input tax adjustment.

**Explanation:** It is clarified for the removal of any doubt that the services of this entry include "take away" 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.

2

Services provided or rendered by beauty parlors, beauty clinics, healthcare 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 etc.

9811.0000  
9811.1000  
9811.2000  
9811.3000  
9811.4000  
9811.9000

Eight Percent (8%) without any input tax adjustment

**Exemption:** Full exemption on:

--- cosmetic treatment of burns or burned body parts and,

9821.1000  
9821.4000

--- conventional or traditional barber shops provided they do not render any high end beautician or cosmetic services.

9821.5000

	<p>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;</p> <p>e) Telegraph and other services relating thereto;</p> <p>f) Telefax including store and forward fax and similar other services; Internet services including e-mail, dial-up and other allied services;</p> <p>g) Broadband 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;</p> <p>h) Data communication network services (DCNS including copper-line/co-axial cable/fiber-optic/wireless/radio/satellite-based, services relating to value added data, virtual private network (VPN) and digital signature) and similar other services;</p> <p>i) Long distance international (LDI) services;</p>	<p>9813.4030</p> <p>9813.5000</p> <p>9813.6000</p> <p>9813.7000</p> <p>9813.8000</p> <p>9813.9000</p>	
	<p>j) Local loop or other similar services; Audio text services (including tele-text, trunk radio, paging or similar other services);</p> <p>k) Voice paging services (including radio paging, vehicle or other object (whether or otherwise) tracking and burglar alarm etc.) and other similar services;</p> <p>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;</p> <p>m) Internet-based cable TV services whether as a single service or otherwise; and</p> <p>n) All other similar, allied, ancillary or auxiliary services.</p> <p><b>Explanation:</b> 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</p>		

6	<p>Advertisements on T.V including cable T.V networks, radio, CC T.V., 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>Explanation:</b> (i) 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>(ii) 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> <p><b>Exemption:</b> Full exemption on such advertisements carrying or conveying public service messages as are funded by the government or financed under foreign grants-in-aid agreements signed with the government.</p> <p><b>Reduced rate of tax:</b> In case of advertisements on or through print media of all types and forms, tax shall be charged at the rate of five percent (5%) without any input tax adjustment.</p>	<p>9802.0000</p> <p>9802.1000</p> <p>9802.2000</p> <p>9802.3000</p> <p>9802.4000</p> <p>9802.5000</p> <p>9802.6000</p> <p>9802.7000</p> <p>9802.8000</p> <p>9802.9000</p> <p>9806.5000</p>	<p>Ten Percent (10%) without any input tax adjustment</p>
7	<p>Courier services including speedy, fast, quick or urgent mail, parcel or cargo services provided either by courier companies or by other businesses, undertakings or entities whether as a sole activity or</p>	<p>9809.0000</p> <p>9809.1000</p>	<p>Fifteen Percent (15%)</p>

(21)

	<b>Explanation:</b> For the purpose of this entry, the expression "dealer" includes only such persons who do their business only on commission or on percentage charges basis without owning the goods being sold through them.		
9	<p>Services provided by specialized workshops or undertakings:</p> <p>a) Auto-workshops whether or not providing other allied or extended services.</p> <p>b) Workshops for industrial, construction, earth-moving or other similar heavy duty or special purpose machinery.</p> <p>c) 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) equipments or appliances etc, including computer hardware and allied equipments or appliances etc.</p> <p>d) Services provided in respect of the repair or maintenance of aircrafts, helicopters and other flying objects.</p> <p>e) Car washing (including compounding and polishing etc) or similar service stations.</p> <p>f) Other workshops or workshop-type businesses.</p>	<p>9820.0000</p> <p>9820.1000</p> <p>9820.2000</p> <p>9820.3000</p> <p>9820.4000</p> <p>9820.9000</p>	<p>Five Percent (5%) without any input tax adjustment in all cases except industrial workshops and authorized automobile dealers' workshops where the tax shall be charged at the rate of Ten Percent (10%) without input tax adjustment.</p>
10	<p>Franchise services either on giving or on receiving ends including royalties or similar financial benefits arising out of intellectual property rights or other factors of business goodwill, market standing, popularity, image or reputation etc.</p> <p><b>Exemption:</b> Full exemption to education-related or education-specific franchise services.</p>	<p>9823.0000</p> <p>9819.9500</p>	<p>Ten Percent (10%) without any input tax adjustment</p>
11	<p>Services provided or rendered by specialized agencies:</p> <p>a) Security agencies including their activities relating but not limited to providing cash or precious articles transportation or movement security, tracking services and</p>	<p>9818.0000</p> <p>9818.1000</p> <p>9818.2000</p>	<p>Ten Percent (10%) without any input tax adjustment</p>

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(22)

	(including repair, maintenance, renovation, up gradation or janitorial works) or furnishing supplies (excluding transactions involving contractual supply of goods only without any component of service relating to such goods).	9810.1000 9810.2000 9810.9000	(15%)
14	<p>Services provided by construction contractors, architects, civil engineers, land or property surveyors, construction consultants, designing and supervision consultants, town or real estate or property promoters, developers or planners including interior decorators or allied or ancillary professions:</p> <p>a) Construction services rendered or provided in respect of the construction of structures, buildings, roads, bridges, underpasses or flyovers (and other civil works), electro-mechanical works, turn-key projects and similar other works involving construction activity.</p> <p>b) Architects and civil engineers or town promoters, developers, planners.</p> <p>c) Town, real estate or property promoters, developers or planners.</p> <p>d) 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>e) Interior decorators.</p> <p>f) Landscaping or land development designers including land surveyors.</p> <p>g) Other similar, allied or ancillary services.</p> <p><b>Exemption:</b> Full exemption on:</p> <p>(i) 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>	9815.0000 9815.1000 9815.2000 9815.3000 9815.4000 9815.9000 9819.5000	Fifteen Percent (15%).

	<p>basis of component of service charges with such input tax adjustment as may be admissible.</p> <p><b>Clarification:</b> For the purpose of removal of any doubt, it is clarified that self-construction of residential houses for personal use shall not be liable to tax.</p>		
15	<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>---web design and development,</li> <li>---mobile app development,</li> <li>---server management,</li> <li>---page-speed optimization, UX/UI optimization,</li> <li>---PPC marketing, blogging,</li> <li>---Google AdWords, Facebook advertising, Instagram advertising,</li> <li>---custom software development, assessment and roadmap development, software maintenance and support services, supply or sale of any other software or software product or products through any medium,</li> <li>---online digital marketing services such as search engine optimization (SEO),</li> <li>---social media marketing, content marketing, affiliate marketing, influencer marketing, email marketing, viral marketing services, etc.</li> </ul> <p><b>Explanation:</b> This entry does not cover such persons who are engaged in providing or rendering services relating to software or IT-based system development or management or similar other such fields in their individual capacity and are eligible to pay tax at reduced rate under item (g) of entry No. 19.</p>	9850.0000	Five Percent (5%)
16	<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</p>	9845.0000	Fifteen Percent (15%)



(24)

	care.  d) Law and allied fields or disciplines.  e) Financial, accountancy, cost accountancy, audit, tax management or tax affairs and similar other fields or disciplines.  f) Business planning, business management, business reforms, business communication including hospitality administration and similar other fields or disciplines.  g) Software or IT-based system development or management or similar other such fields.  h) Similar services in other fields, disciplines or regimes.  <b>Reduced Rate of Tax:</b>  In case of practitioners, professionals, consultants or advisers of medical (including dental) and legal professions or fields, the rate of tax shall be two percent (2%) without any input tax adjustment and in cases where regular compliance is made and continued to be so made, no tax demand for the period prior to the effectivity date of this entry, shall be raised or enforced.	9816.6000  9816.9000	
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*[Handwritten signature/initials]*

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	insurance.		
27	Storage and warehousing services including public bounded warehouses, cold storages and yards or places used for storage of empty or loaded containers on rental or charges basis.	9844.0000	Fifteen Percent (15%)
28	Container terminal services including services of storage or warehousing of containers either imported or meant for export including transshipment or transit.	9841.0000	Fifteen Percent (15%)
29	Service provided or rendered by persons exclusively, solely or principally engaged in (inland) inter-city transportation or carriage of goods (whether dry or liquid, packed, packaged or otherwise) by road or through pipeline or conduit or through any other modern or advance technology-based conveyance system.  <b>Explanation:</b> The services provided or rendered by packers and movers engaged in the transportation of goods (whether intra-or inter-city) either with or without prior packing shall be covered in and taxed under this entry.	9805.0000	Fifteen Percent (15%)
		9805.4000	
		9805.5000	
		9805.6000	
		9805.9000	
		9812.0000	
		9812.1000	
		9812.2000	
30	Services provided by 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, M.R. Imaging (MRI), ultrasound, echo etc. or other such laboratories.  Exemption: Full exemption to:  i. The laboratories sponsored, controlled and managed either by the government or its autonomous bodies. ii. The lab or other medical tests carried out against a valid medical prescription issued by a competent medical practitioner aimed at medical diagnosis or medical examination	9817.0000	Fifteen Percent (15%)
		9817.1000	
		9817.2000	
		9817.3000	
		9817.4000	
		9817.5000	
		9817.6000	
		9817.9000	

*[Handwritten notes and scribbles on the left margin]*

	verification, information-authentication or similar other purposes.		
39	Services provided or rendered 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	Fifteen Percent (15%)
40	Rent-a-car or rent-a-cab services.  Explanation: The persons engaged in providing or rendering services of 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%)
41	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.  <b>Saving:</b>  In cases where regular tax compliance from the effectivity date of this entry is made and continued to be so made, no tax demand shall be raised or enforced for the period prior to such date.	9851.0000	Two Percent (2%) without input tax adjustment
42	Online Market Place (OMP) including online platform or portal services by whatever name called (other than ride-hailing or ride-hail services).	9852.0000	Five Percent (5%) without input tax adjustment
43	Services relating to or in respect of (continuous, interconnected, networked or otherwise) infrastructural-system-based transmission (wheeling) or distribution of electric power (electricity) or gas by companies including subsidiary companies of power generating companies (or persons) other than companies (persons) who directly transmit or distribute their own generated/produced electricity or their own recovered/produced gas.  <b>Explanation:</b> The companies (persons) required to pay tax only on the gross component/amount of	9847.0000	Fifteen Percent (15%)

	their transmission or distribution charges (by whatever name called).		
44	<p>Services 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 equipments etc for residential use).</p> <p><b>Explanation:</b> The factors like new, reconditioned, repaired, overhauled or old status of the equipments or carrying out any work/process or works/processes related thereto, shall not affect the levy of tax under this heading.</p> <p><b>Saving:</b> Separate/new insertion of this entry shall under no circumstances effect the tax liabilities already discharged or yet to be discharged under the category or class of services of contractual execution of works under the substituted Schedule.</p>	9853.0000	Fifteen Percent (15%)
45	Amusement and entertainment services including cinema (all categories), amusement parks, modelling shows, music concerts etc.	9836.0000 9839.0000	Five Percent (5%) without input tax adjustment
46	Inspection and survey(including re-inspection and re-survey) services not specifically covered in any other entry of this Schedule.	9819.4000	Fifteen Percent (15%)
47	All allied, ancillary, auxiliary, related, substitutive, comparable or matchable services not specifically, directly or indirectly mentioned anywhere in this Schedule but fall in or are linked in any manner to the category or categories of services covered in any of the class or classes of services mentioned or included in the Schedule provided that no argument as to variation in description shall be relevant or permissible for the application of this entry.		Rate of Tax as per closest respective entry or entries.

**PRINCIPLES OF APPLICATION AND INTERPRETATION:** For the purposes of application and interpretation of the SECOND SCHEDULE and all allied matters, the following principles shall be binding and followed as an integral part thereof:

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the SECOND  
SCHEDULE in

20

9. Where a character, nature, dynamic or purpose of any service exactly or substantially resembles any service taxable under the SECOND SCHEDULE and such service can be used as a perfect or close substitute of the scheduled service, such service shall be considered and liable to under the SECOND SCHEDULE.
10. Classifications of services either given in the FIRST SCHEDULE or the SECOND SCHEDULE are just for reference and accounting purposes. They have no bearing on the taxability of any service. The taxability of a service shall be determined with reference to its description either mentioned separately or included in the class of services under the SECOND SCHEDULE read with these principles of application and interpretation.
11. Non-mentioning of a classification heading of any service in the SECOND SCHEDULE shall not in any manner effect the taxability of such service in the said SCHEDULE.
12. Where in the SECOND SCHEDULE, a description of the main or principal services has been mentioned, it shall include all allied, ancillary, auxiliary, related or connected services whether provided or rendered in the form of facility or utility as a part of the main contract or transaction and shall be considered as a part and parcel of the main or principal service and its value shall be invariably included in the valuation and assessment of tax of such main or principal service.
13. Where under any entry, any service or services have been specifically excluded, such service or services shall not be classified under such entry for the purpose of tax assessment or otherwise.
14. Nowhere in any entry "inclusion" of any service or services shall, unless the context otherwise specifically requires, be construed as exclusion of other service or services otherwise falling in or under such entry either by virtue of class of services or otherwise.
15. Where any service is provided or rendered solely against commission or commission charges, tax assessment shall be made on the basis of the gross amount received or to be received on account of such commission or commission charges.
16. In cases where tax is to be calculated on the basis of fraction, the following formula shall be used:
17. 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) 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 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 use or having been used in the providing of services by such person."

$$(a/100+a) \times \text{Value of Service}$$

Note: "a" is the applicable rate of tax.

BY ORDER OF MR. SPEAKER  
PROVINCIAL ASSEMBLY OF KHYBER  
PAKHTUNKHWA

49.

(NASRULLAH KHAN KHATTAK)  
Secretary  
Provincial Assembly of Khyber Pakhtunkhwa



DIRECTORATE GENERAL, EXCISE, TAXATION  
AND NARCOTICS CONTROL, KHYBER PAKHTUNKHWA,  
AUQAF COMPLEX, SHAMI ROAD, PESHAWAR.

Phone. 091-9212260-61

No. 1168-72/Recovery


Dated Peshawar the 24/07/2019.

To

1. Director Peshawar Region.
2. Director Mardan Region.
3. Director Hazara Region.
4. Director Malakand Region.
5. Director South Region.

Subject:- **THE KHYBER PAKHTUNKHWA FINANCE ACT, 2019 KHYBER  
PAKHTUNKHWA ACT NO. XXVII OF 2019.**

Enclosed please find herewith a copy of the Khyber Pakhtunkhwa Finance Act, 2019 received from Section Officer (Tax) Excise, Taxation & Narcotics Control Department Khyber Pakhtunkhwa for information and to circulate the same amongst your respective District Offices for strict compliance.

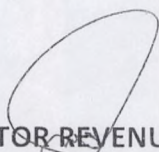
  
**DIRECTOR REVENUE,**  
EXCISE, TAXATION & NARCOTICS,  
CONTROL DEPARTMENT,  
KHYBER PAKHTUNKHWA  
PESHAWAR.

No. 1173-75

Dated 24.7.19

Copy forwarded to:-

1. Section Officer (Tax) Excise, Taxation & Narcotics Control Department Khyber Pakhtunkhwa for information with reference to his letter No.SO(Tax) E&T/6-2/2017/5281-82 dated 04-07-2019.
- ✓ 2. Programmer Excise, Taxation & Narcotics Control Department Khyber Pakhtunkhwa with direction to upload the same on the official website of the department.
3. PA to Director General Excise, Taxation & Narcotics Control Department for favour of information.

  
**DIRECTOR REVENUE,**  
EXCISE, TAXATION & NARCOTICS,  
CONTROL DEPARTMENT,  
KHYBER PAKHTUNKHWA  
PESHAWAR.