



PROVINCIAL OFFICE OF INSPECTION / ELECTRIC INSPECTORATE
GOVERNMENT OF KHYBER PAKHTUNKHWA,
ENERGY & POWER DEPARTMENT, PESHAWAR.

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No.ED/ *6310-39*

Dated: *06/08/2024*

To

All Industrial Undertakings in,
Khyber Pakhtunkhwa.

SUBJECT: IMPLEMENTATION OF KHYBER PAKHTUNKHWA FINANCE ACT, 2024.

I am directed to the subject noted above that the provincial Government has enhanced the rates of Electricity Duty in Khyber Pakhtunkhwa Finance Act, 2024 in respect of those Industrial / Commercial undertaking have generating capacity above 500 KVA with effect from 01-07-2024.

A copy of the above Finance Act, 2024 is sent herewith for the information and strict implementation. The Electricity Duty shall be calculated @6 paisa per unit (KWH) for the generated / consumed units with effect from 01-07-2024, and monthly statements should be furnished regularly, along-with Treasury Receipts in token of deposit of Electricity Duty.


ASSISTANT ELECTRIC INSPECTOR (ADMIN)
KHYBER PAKHTUNKHWA PESHAWAR

ENDST NO. & DATE EVEN

A copy of above along its enclosures is forwarded to the PA to Electric Inspector, Khyber Pakhtunkhwa Energy and Power Department, Peshawar.


ASSISTANT ELECTRIC INSPECTOR (ADMIN)
KHYBER PAKHTUNKHWA PESHAWAR



KHYBER PAKHTUNKHWA

Published by Authority

PESHAWAR, WEDNESDAY, 12th JUNE, 2024.

PROVINCIAL ASSEMBLY SECRETARIAT KHYBERPAKHTUNKHWA

NOTIFICATION

Dated Peshawar, the 12th June, 2024.

No. PA/Khyber Pakhtunkhwa/Bills-01/2024/7879.— The Khyber Pakhtunkhwa Finance Bill, 2024 having been passed by the Provincial Assembly of Khyber Pakhtunkhwa on 30th MAY, 2024 and assented to by the Governor of the Khyber Pakhtunkhwa on 6th JUNE, 2024 is hereby published as an Act of the Provincial Legislature of the Khyber Pakhtunkhwa.

THE KHYBER PAKHTUNKHWA FINANCE ACT, 2024. (KHYBER PAKHTUNKHWA ACT NO. I OF 2024)

(First published after having received the assent of the Governor of the Khyber Pakhtunkhwa in the Gazette of the Khyber Pakhtunkhwa. (Extraordinary), dated the 12th June, 2024).

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, 2024.
 - (2) It shall extend to whole of the Province of Khyber Pakhtunkhwa.
 - (3) It shall come into force on the 1st day of July, 2024.
2. **Amendment of the Act No. II of 1899.**---In the Stamp Act, 1899 (Act No. II of 1899), in SCHEDULE-I,
 - (a) for Article No. 6(A), the following shall be substituted, namely:

1965 (West Pakistan Ordinance XIX of 1965), shall only be paid to the Registering Authorities as defined in clause (34) of section 2, read with Chapter-III of the Ordinance *ibid*, or their designated offices in the Province of Khyber Pakhtunkhwa and the tax paid in any other province or area in the country, including Islamabad Capital Territory, shall be recoverable as arrears of land revenue from the owner of the motor vehicle.”; and

- (b) for the existing “SCHEDULE”, the “SCHEDULE”, as specified in **Appendix-III**, appended to this Act, shall be substituted.

5. Amendment of the West Pakistan Act No. XXXIV of 1964.---In the West Pakistan Finance Act, 1964 (Act No. XXXIV of 1964), in the “FIFTH SCHEDULE”, under the heading, “In case of energy supplied by a licensee to consumers of any of the following categories”, against Serial No. (f), in Column No. 2, for figure, brackets and words “3 (Three) Paisa”, the words, brackets and figure, “Six(6) Paisa” shall be substituted.

6. 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 (23-A), for the existing “TABLE”, the “TABLE” as specified in **Appendix-IV**, appended to this Act, shall be substituted; and
- (b) for “The TWELFTH SCHEDULE, THE TWELFTH SCHEDULE” as specified in **Appendix-V**, appended to this Act, shall be substituted.

7. Amendment of the Khyber Pakhtunkhwa Real Estate Agents and Motor Vehicles Dealers (Regulation of Business) Ordinance, 1983.---In the Khyber Pakhtunkhwa Real Estate Agents and Motor Vehicles Dealers (Regulation of Business) Ordinance, 1983 (Khyber Pakhtunkhwa Ordinance No. VIII of 1983), after section 6, the following new section shall be inserted, namely:

“6A. Fee for registration and its renewal.---(1) For the purpose of obtaining a certificate of registration and its renewal to engage in or carry on the business of real estate agent or a motor vehicle dealer, under sections 5 and 6, a person shall be liable to pay to the concerned registering authority, the following registration and its renewal fee:

S.No.	One time Registration fee (Rs).	Annual Renewal fee(Rs).
1.	20,000/-.	15,000/-.

8. Amendment of the Khyber Pakhtunkhwa Act No. I of 1996.---In the Khyber Pakhtunkhwa Finance Act, 1996 (Khyber Pakhtunkhwa Act No. I of 1996), in section 11, for sub-section (1), the following shall be substituted, namely:

Explanation-I: Where the actual rent agreement is lower than the prevailing market rent due to advance amount paid (PAGGRI) to the owner/middleman then the tax shall be levied on the assessed annual rental value.

Explanation-II: The tax, in Part 'B', with regard to Public Limited Companies, shall come into force from the 1st day of July, 2012.

Explanation-III: Categorization of area in Provincial Headquarter into Category "A", "B" or "C" shall be by way of notification by the Local Government & Rural Development Department, to be notified from time to time. In Divisional and District Headquarters, Townships are approved Townships and include those areas, which are declared so by Local Government & Rural Development Department from time to time."

Appendix-II
[see section 4]

"FIFTH SCHEDULE
(see section 13)

1.	2.
In case of energy supplied by a licensee to consumers of any of the following categories:	Electricity duty on the amount of the variable charges or the supply charges worked out according to electricity tariff:
(a) Domestic	1.5 percent
(b) Commercial	03 percent
(c) Industrial undertakings	02 percent
(d) Tube-wells for irrigation and agricultural machinery	02 percent
(e) Premises where the supply of energy by a licensee is un-metered	03 percent
(f) Industrial/Commercial Undertaking having generating capacity above 500 Kilo Volt Ampere for Self-Use.	3 (Three) Paisa per unit (Kilo Watt Hour) of energy generated/consumed