



GOVERNMENT OF KHYBER PAKHTUNKHWA
BOARD OF REVENUE
REVENUE & ESTATE DEPARTMENT

No. AS (S)3/240/2022-23/RM/ 20237.308
Peshawar dated the 27/07/2022

To

1. All the Administrative Secretaries,
in Khyber Pakhtunkhwa.
2. All Commissioners,
in Khyber Pakhtunkhwa.
3. The Director Land Records,
in Khyber Pakhtunkhwa.
4. The Director General, (PDA)
Phase-V PDA Building Hayatabad Peshawar.
5. All Deputy Commissioners,
in Khyber Pakhtunkhwa.
6. All District Accounts Officers,
in Khyber Pakhtunkhwa.

**SUBJECT: EXEMPTION OF CAPITAL VALUE TAX (CVT) THROUGH FINANCE
ACT, 2022**

I am directed to refer to the subject and to say that the Provincial Government intends to grant relief to the general public due to the critical situation of COVID-19 and to provide relief on construction sector to boost up economy of the Province and creation of jobs opportunity. In this regard, the Government of Khyber Pakhtunkhwa has exempted Capital Value Tax (CVT) for the Financial year (2022-23) i.e. 01.07.2022 to 30.06.2023 through the Khyber Pakhtunkhwa Finance Act, 2022 (copy enclosed) which may please be implemented in letter and spirit please.

(KHANZADA WAZIR)
ASSISTANT SECRETARY (STAMPS)
PH: 091-9210984

Endst: No. & dated even:

Copy forwarded for information to the: -

1. Private Secretary to Senior Member Board of Revenue Khyber Pakhtunkhwa.
2. Private Secretary to Member-III Board of Revenue Khyber Pakhtunkhwa.
3. PA to Secretary-III Board of Revenue Khyber Pakhtunkhwa.

(KHANZADA WAZIR)
ASSISTANT SECRETARY (STAMPS)

**GOVERNMENT OF KHYBER PAKHTUNKHWA
BOARD OF REVENUE
REVENUE & ESTATE DEPARTMENT**

No. AS (S)3/240/2022-23/RM/ 2500-11
Peshawar dated the 27/07/2022

To

1. All Administrative Secretaries,
in Khyber Pakhtunkhwa.
2. All Commissioners,
in Khyber Pakhtunkhwa.
3. The Director Land Records,
Khyber Pakhtunkhwa Peshawar.
4. The Director General PDA,
Hayatabad Peshawar.
5. The Director Finance,
Defense Housing Authority (DHA)
Nasir Bagh Road Peshawar.
6. The Director Finance,
Provincial Housing Authority (PHA)
ATI Campus University Road Peshawar
7. All Deputy Commissioners,
in Khyber Pakhtunkhwa.
8. All District Accounts Officers,
in Khyber Pakhtunkhwa.

**SUBJECT: IMPLEMENTATION OF THE GAZETTEE COPY OF KHYBER
PAKHTUNKHWA FINANCE ACT, 2022 (KHYBER PAKHTUNKHWA
ACT NO. XXIX OF 2022)**

I am directed to refer to the subject and to enclose herewith a copy of Khyber Pakhtunkhwa Finance Act 2022 (Khyber Pakhtunkhwa Act No. XXIX of 2022) received from Budget Officer (Res-III), Government of Khyber Pakhtunkhwa Finance Department for implementation and for further necessary action.

I am therefore, directed to request you to please ensure implementation of the following amended Articles of schedule-I of the Finance Act, 2022 by all stakeholders in its true spirit.

Taxes	Tax Rate	Currently Levied Under Rule/Law																																			
Land Tax <u>Implemented under Ordinance 2000</u>	Not Exceeding 1 Acre is Exempted. 01 Acre to 12.5 Acre = Rs. 225 /- Above 12.5 Acre = Rs. 340/- Orchard = Rs. 900/-	Finance Act 2019 (Exempted till 30-06-2023 via Finance Act 2022)																																			
AIT <u>Implemented under Ordinance 2000</u>	Less than Rs. 600,000/- no tax. Rs. 600,000 to 850,000 = 5% of the Amount exceeding 600,000. Rs. 850,000 to 1,000,000 = Rs. 12500/- Plus 7.5% of the Amount exceeding Rs 850,000. Rs. 1,000,000 to 1,250,000 = Rs. 23750/- Plus 10% of the Amount exceeding Rs 1,000,000. Rs. 1,250,000 to 1,500,000 = Rs. 48,750/- Plus 15% of the Amount exceeding Rs 1,250,000. Rs. 1,500,000 and above = Rs. 92,500/- Plus 17.5% of the Amount exceeding Rs. 1,500,000.	Finance Act 2021																																			
Registration Fee <u>Implemented under Registration Act 1908</u>	0.5 %	Vide Notification No. 1928/LR-III/IGR dated 29/07/2003. (Registration Fee exempted till 30-06-2023 via Notification No. LR-IV/Tax/Vol-1/9851-80)																																			
Mutation Fee/Land Revenue <u>Implemented under Land Revenue Act 1967</u>	2% By inheritance, partition or gift to a legal heir (TAMLEEK) No fee. Exchange of Land within same revenue circle = Upto 5 Acre = Rs. 1000/-, Above 5 Acre = Rs. 1000/- Plus Rs. 500/- For every acre or part thereof in excess of five acres. Transfer made to wife (Haq-e-Mehar) Upto 5 Acre = Rs. 1000/-, Above 5 Acre = Rs. 1000/- Plus Rs. 500/- For every acre or part thereof in excess of five acres. Transfer in pursuance of a duly registered deed. = Upto 05 Kanals = Rs. 100/-, Above 05 Kanals = Rs. 50/- for each Kanal. Fee on Transfer in pursuance of a verdict of a court is depended upon the decision of the competent Court of law. Transfer of Property through a mode other than above = 2% of the value of the Property so transferred.	Vide Notification No. TOSD/Mutation Fee/2014/26365-402 dated 29/06/2018																																			
Stamp Duty	2%	Stamp Act 1899																																			
CVT <u>Implemented under Finance Act 2010</u>	2%	Finance Act 2010, (Exempted till 30-06-2023 via Finance Act 2022)																																			
Abyana <u>Implemented under Canal and Drainage Act 1873</u>	<table><tr><th>Sr</th><th>Item</th><th>Description</th><th colspan="4">Abyana Approved Rates Rs</th></tr><tr><th></th><th></th><th></th><th>Flow</th><th>Lift Irr Scheme</th><th>Tube Wells</th><th>Jhallar</th></tr><tr><td>a</td><td>Cash Crops</td><td>i. Sugar Can ii. Sugar Beet iii. Oil Seeds iv. Tobacco v. Cotton</td><td>600 per Acre per Crop</td><td>1200 per Acre per Crop</td><td>1200 per Acre per Crop</td><td>300 per Acre per Crop</td></tr><tr><td>b</td><td>Other Crops</td><td>All other Crops</td><td>400 per Acre per Crop</td><td>400 per Acre per Crop</td><td>800 per Acre per Crop</td><td>200 per Acre</td></tr><tr><td>c</td><td>Commercial use for</td><td>10,000 CFT Water</td><td>1000</td><td>2000</td><td>2000</td><td>--</td></tr></table>	Sr	Item	Description	Abyana Approved Rates Rs							Flow	Lift Irr Scheme	Tube Wells	Jhallar	a	Cash Crops	i. Sugar Can ii. Sugar Beet iii. Oil Seeds iv. Tobacco v. Cotton	600 per Acre per Crop	1200 per Acre per Crop	1200 per Acre per Crop	300 per Acre per Crop	b	Other Crops	All other Crops	400 per Acre per Crop	400 per Acre per Crop	800 per Acre per Crop	200 per Acre	c	Commercial use for	10,000 CFT Water	1000	2000	2000	--	Through C.M Summary New Rates through Notification dated 04.07.2022
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c	Commercial use for	10,000 CFT Water	1000	2000	2000	--																															

S.No	Name of Article	Existing Rate	Amended
1.	Affidavit	Rs. 100/-	Rs.150/-
2.	6 (A) Allotment Order or Transfer of Allotment order	(i) in respect of residential open plots Rs.600/- (ii) in respect of commercial open plots Rs. 1200/-	Rs.1200/- Rs. 2000/-
3.	15 (Bond)	(b) Other Bond not covered by (a) above. (i) Where the amount or value secured does not exceeds Rs. 500 Fifteen Rupees (ii) Where it exceeds Rs. 500/- for every additional amount of Rs.500 or part thereof Fifteen Rupees	Thirty Rupees Thirty Rupees

I am therefore, directed to request you to implement the same in letter & spirit under intimation to this department please.

(KHANZADA WAZIR)
ASSISTANT SECRETARY (STAMPS)
PH: 091-9210984

Endst: No. & dated even:

Copy forwarded for information to the: -

1. Private Secretary to Senior Member Board of Revenue Khyber Pakhtunkhwa.
2. Director General Audit, Khyber Pakhtunkhwa with the request to direct all Auditors that during audit they specially focus their attention towards these Articles under intimation to this department.
3. The Director Treasury & Accounts Khyber Pakhtunkhwa, Peshawar for further necessary action.
4. All Inspector of Stamps in Khyber Pakhtunkhwa with the directions that during inspection they will specially check these articles and furnish their reports to this department immediately.