GOVERNMENT OF KHYBER PAKHTUNKHWA BOARD OF REVENUE REVENUE & ESTATE DEPARTMENT



No. AS (S)3/240/2022-23/RM/_2 シンケソ・マット

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.

EXEMPTION OF CAPITAL VALUE TAX (CVT) THROUGH FINANCE SUBJECT: 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/ Peshawar dated the 2 7/07/2022

To

- 1. All Administrative Secretaries, in Khyber Pakhtunkhwa.
- All Commissioners, in Khyber Pakhtunkhwa.
- The Director Land Records, Khyber Pakhtunkhwa Peshawar.
- The Director General PDA, Hayatabad Peshawar.
- The Director Finance, Defense Housing Authority (DHA) Nasir Bagh Road Peshawar.
- The Director Finance, Provincial Housing Authority (PHA) ATI Campus University Road Peshawar
- All Deputy Commissioners, in Khyber Pakhtunkhwa.
- 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.

BRIEF DESCRIPTION BOARD OF REVENUE KHYBER PAKHTUNKHWA

Land Tax Not Exceeding 1 Acre is Exempted. 01 Acre to 12.5 Acre = Rs. 225 /- (Exempted till 30-06-						2010				Currently Levied
Diagram Continues	Taxes				Tax F	tate				Under Rule/Law
Implemented	Land Tax	Not I	Excee	ding 1 Acre	is Exempte	d.				Finance Act 2019
Implemented under Ordinance 2000										(Exempted till 30-06-
Description Commission Co	1-1-1-1									
ATT ATT ATT ATT 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. 850,000 to 1,000,000 = 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 1,500,000. Rs. 1,500,000 and above = Rs. 92,500/- Plus 17.5% of the Amount exceeding Rs 1,500,000. Registration Fee Implemented under Registration Act 1908 Mutation Fee/Land Revenue Exhange 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 ande 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 5 Acre = Rs. 1000/- Plus Rs. 500/- For every acre or part thereof in excess of five acres. Transfer of Property through a mode other than above = 2% of the value of the Property so transferred. Stamp Duly 2% CVT 2% Implemented under Finance Act 2010 Abyana Samp Duly 2% Stamp Act 1899		Orch	chard = Rs. 900/-							
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Implemented		Rs.	850,0	00 to 1,000	,000 = Rs. 1	2500/- P	lus 7.59	% of the	Amount	
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Implemented	Act 2010	_		-						
Implemented under Canal and Drainage Act 1873	Abyana		Sr	Item					_	Through C,M Summary
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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/-	Rs.1200/-
		(ii) in respect of commercial open plots 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	Thirty Rupecs
		every additional amount of Rs.500 or part thereof Fifteen Rupees	Thirty Rupees

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

(KHANZADÁ 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.

 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.