



GOVERNMENT OF KHYBER PAKHTUNKHWA
BOARD OF REVENUE
REVENUE & ESTATE DEPARTMENT
PH: 091-9210984 (assttsecystamps@gmail.com)
No. AS (S)3/240/RM/2024-25/ 15357-73
dated the 10/07/2024

To

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

SUBJECT: IMPLEMENTATION OF THE GAZETTE COPY OF KHYBER PAKHTUNKHWA FINANCE ACT, 2024.

I am directed to refer to the subject cited above and to enclose herewith a copy of Khyber Pakhtunkhwa Finance Act, 2024 (Khyber Pakhtunkhwa Act No. I of 2024) received from Budget Officer (Rev-II), Govt. 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 the Finance Act, 2024 by all stakeholders in its true spirit.

For Stamp Duty

The following amendment is made:-

S.No	Name of Article	Existing Rate	Amended
01.	6 (A) Allotment Order or Transfer of Allotment Order issued by a developer, builder, co-operative Society, Housing Society or Housing Authority, or any other body or organization providing open plots dwelling houses or built up commercial premises;	i) In respect of residential open plots. Rs. 1200 per Marla. ii) in respect of commercial Open plots. Rs. 2000 per Marla.	Two percent (02%) of the value of the plot as per Valuation Table of Federal Board of Revenue or Deputy Commissioner as the case may be, whichever is higher.

b) in Article Number 23. Against clauses (a) and (b), in column No. 3 under the heading "Proper Stamp". For the words "Two rupees", the words "One rupee shall respectively be substituted.

For Capital Value Tax, "As far as serial No. 11 Amendment of the Khyber Pakhtunkhwa Act No. VIII of 2010.--- in the Khyber Pakhtunkhwa Finance Act. 2010 (Khyber Pakhtunkhwa Act No. VIII of 2010) in section 2. In sub-section (2) , in clause (a),(b) and (c), in the tables, against Serial No. (i) in Column No. 03 under the heading " Rate of tax" for the words "Two percent". The words "One percent" shall respectively be substituted.

For Land Tax, "As far as serial No. 09 Substitution of the first schedule of the Khyber Pakhtunkhwa ordinance No. IV of 2000.--- In the Khyber Pakhtunkhwa land tax and Agriculture Income Tax Ordinance 2000 (Khyber Pakhtunkhwa Ordinance No.IV of 2000) for "The First Schedule". : the First Schedule". As specified in Appendix-VI appended to this Act shall be substituted.

Appendix-VI
[see section 10]

"The First Schedule"
(see section 3)
Rates of Land Tax

1.	2.	3.
Sr. No.	Kind/Area of Land	Per Acre Rate
1.	Slab of total cultivated land, computed as Irrigated land, by treating one irrigated Acre as equal to three un-irrigated acres, excluding orchards: i. Not exceeding 1 acre; ii. Up to 12 ½ acres; and iii. Above 12 ½ acres.	Exempted Rs. 300/- per acre or part thereof Rs.3750/- plus Rs. 500/-per Acre or part thereof, of the land exceeding 12 ½ Acres.
2.	Orchard Upto 1 Acre 1 Acres to 5 Acres 5 Acres to 12 ½ Above 12 ½ Acres	Rs.1,000 Rs.2,000/- per acre or part thereof. Rs.9,000/- plus Rs.3,000/- per Acre or part thereof the (Orchard) exceeding 5 Acre. Rs.31,500/- plus Rs.4,000/- per Acre or part thereof, of the land (Orchard) exceeding 12 ½ Acre.

(Ghayasuddin Jeelani)
Assistant Secretary (Stamps)