



GOVERNMENT OF KHYBER PAKHTUNKHWA
BOARD OF REVENUE
REVENUE & ESTATE DEPARTMENT
Peshawar dated the 11th July, 2024

NOTIFICATION

No. TOSD/Mutation Fee/2004-25/16908-65 In pursuance to Finance department Khyber Pakhtunkhwa letter No.BO(Rev-II)FD/3-2/2024-25 dated 12 June 2024 and in exercise of the powers conferred by section-46 of West Pakistan Land Revenue Act, 1967 (W.P.Act-XVII of 1967) and in supersession of all previous notifications, the Board of Revenue, Khyber Pakhtunkhwa hereby directs that **mutation fee** for entries relating to acquisition of any right or interest in an estate made in a mutation register regarding various transfers of properties shall, with effect from the **first day of July, 2024**, be charged in accordance with the Table given below:

S.No.	Nature of transfer	Mutation fee to be charged
1.	By inheritance	No fee
2.	By partition	No fee
3.	By gift to a legal heir (TAMLEEK)	No fee
4.	By exchange of agriculture land within the same revenue circle	a. One Thousand rupees where the land does not exceed five acres b. One Thousand plus Rs/-500 for every acre or part thereof in excess of five acres
5.	Transfer made to a wife in lieu of dower (Haq-e-Mehar) acceding to Islamic Law (Sharia)	At the same rate as fixed for transfer at serial No.4
6.	Transfer in pursuance of a duly registered deed.	Rs. 100/- upto 5 Kanals and Rs. 50 for each Kanal exceeding 5 Kanals
7.	Transfer in pursuance of a verdict of a court.	Subject to serial No. 1,2,3 a. Mutation Fee shall be applicable, unless specifically exempted by a competent court of law b. In case of pre-emption the decree holder shall deposit additional amount of mutation fee on enhanced sale consideration as the case may be
8.	Transfer of property through a mode other than those mentioned at serial Nos. (1) to (7) above.	At the rate of 1% of the value of the property so transferred

The fee in respect of transfer covered by serial No. (8) shall be charged in case mutation is accepted.

Fee at the rate fixed for transfer covered by serial No. 8 shall be charged in relation to gift mutation where accepted, if the gift is in favour of a person other than legal heirs.

Secretary to Govt: of Khyber Pakhtunkhwa
Revenue & Estate Department

Endst: No. & date even.

1. Registrar Peshawar High Court Peshawar, for circulation amongst the District Judges.
2. Secretary to Government of Khyber Pakhtunkhwa, Law Department.
3. Secretary to Government of Khyber Pakhtunkhwa Finance Department.
4. All Commissioners in Khyber Pakhtunkhwa.
5. All the Deputy Commissioner in Khyber Pakhtunkhwa.
6. Director Land Records Khyber Pakhtunkhwa.
7. All Settlement Officers in Khyber Pakhtunkhwa.
8. Government Printing Press, Khyber Pakhtunkhwa Peshawar.
9. SPS to Senior Member, Board of Revenue, Khyber Pakhtunkhwa.

Deputy Secretary to Govt of Khyber Pakhtunkhwa
Revenue & Estate Department