

**THE KHYBER PAKHTUNKHWA  
FINANCE ACT, 2011.**

**(KHYBER PAKHTUNKHWA ACT NO. XIII OF 2011)**

**CONTENTS**

**PREAMBLE**

**SECTIONS**

1. Short title, extent and commencement.
2. Amendment of Schedule-I to Act VII of 1870.
3. Amendment of W.P. Act No. V of 1958.
4. Amendment of West Pakistan Ordinance No. XIX of 1965.
5. Amendment of Khyber Pakhtunkhwa Ordinance No. V of 1982.
6. Amendment of Khyber Pakhtunkhwa Act No. IV of 1990.
7. Amendment of Khyber Pakhtunkhwa Act No. I of 1996.
8. Amendment of Khyber Pakhtunkhwa Ord. No. III of 2000.
9. Amendment of Khyber Pakhtunkhwa Act No. VIII of 2010.

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**AN  
ACT**

*to continue and revise certain taxes and fees  
in the Province of the Khyber Pakhtunkhwa.*

**Preamble.**---WHEREAS it is expedient to continue and revise certain taxes and fees in the Province of the Khyber Pakhtunkhwa and for matters ancillary thereto or connected therewith;

It is hereby enacted as follows:

**1. Short title, extent and commencement.**---(1) This Act may be called the Khyber Pakhtunkhwa Finance Act, 2011.

(2) It shall extend to the whole of the Province of the Khyber Pakhtunkhwa.

(3) It shall come into force on the 1<sup>st</sup> day of July, 2011.

**2. Amendment of Schedule-I to Act VII of 1870.**---In the Court Fees Act, 1870 (Act VII of 1870), in Schedule-I,-

- (i) for the existing entries against serial 1, the following shall be substituted, namely:

1	2	3
“1. Complaint, written statement pleading a set-off or counter-claim or memorandum of appeal (not otherwise provided for in this Act) or cross-objection presented to any Civil or Revenue Court including applications, appeals and revisions before revenue appellant or revisional authorities; except those mentioned in section 3.	..	Seven-and-a half percent (7.5%) on the amount or value of the subject matter in dispute, subject to a minimum of five hundred rupees and a maximum of fifteen thousand rupees (irrespective of value of relief claimed).”; and

- (ii) the existing “Table of rates of ad valorem fees leviable on the institution of suits” appearing at the end of Schedule-I shall be deleted.

**3. Amendment of W.P. Act No. V of 1958.**---In the West Pakistan Urban Immovable Property Tax Act, 1958 (West Pakistan Act No. V of 1958),-

- (i) in section 3, in sub-section (2), after clause (b), the following Explanations shall be inserted, namely:

**“Explanation-I.**Residential buildings are the buildings which are used for the purpose of dwelling whereas commercial buildings are the buildings alongwith any appurtenances and installations that may be attached therewith, which are used as office establishment or for carrying on any commerce or trade.

**Explanation-II.**In case when compartmentali-zation and partition is carried out in the buildings in such a way to collectively use the building for residential as well as commercial purposes or to house more than one dwellings, the tax in respect of such compartments and partitions shall be levied in a manner as if they are separate buildings.”;

- (ii) in section 4, for sub-section (2), the following shall be substituted, namely:

“(2) Notwithstanding anything to the contrary contained in section 3, there shall not be levied and

charged any tax under this Act, in relation to buildings and lands occupied by industrial units in any area declared by Government as “Industrial Estates” for a period of three years with effect from 1<sup>st</sup> day of July, 2010.”; and

- (iii) for the existing “Schedule-I and II”, the respective Schedules specified in Appendix-I to this Act shall be substituted.

**4. Amendment of West Pakistan Ordinance No. XIX of 1965.**---In the Provincial Motor Vehicles Ordinance, 1965 (W.P. Ord. No. XIX of 1965), for section 23-A, the following shall be substituted, namely:

**“23A. Penalty in default of registration.**---If any owner of a motor vehicle imported into the country or purchased from any authorized manufacturer in the country, fails to register it within sixty days of its import or purchase, as the case may be, he shall, besides the registration fee prescribed under the rules, be liable to a penalty described in the Table below:

**TABLE**

S.No.	Motor vehicle type/ Engine Capacity of vehicle	Where the default does not exceed 6 months (Rs.)	Where the default exceeds 6 months (Rs.)
1.	2.	3.	4.
(i)	Motor Cycle/scooter	200	500
(ii)	Tractor not being used for agricultural purposes	1000	2000
(iii)	Other vehicles up to 800 CC	1000	2000
(iv)	801-1000 CC	1500	3000
(v)	1001 – 1300 CC	1700	3400
(vi)	1301-2000 CC	2000	5000
(vii)	Above 2000 CC	5000	10000.”

**5. Amendment of Khyber Pakhtunkhwa Ordinance No. V of 1982.**---In the Khyber Pakhtunkhwa Finance Ordinance, 1982 (Ord. No. V of 1982), in section 3, for sub-section (1), the following shall be substituted, namely:

- “(1) There shall be levied a cess, called the Sugar-cane and Sugar-beet (Development) Cess, on sugar-cane crushed or sugar-beet sliced

by the Sugar Mills at the rate of Rupee one per maund of the Sugar-cane or Sugar-beet, as the case may be.”

**6. Amendment of Khyber Pakhtunkhwa Act No. IV of 1990.**---In the Khyber Pakhtunkhwa Finance Act, 1990 (Khyber Pakhtunkhwa Act No. IV of 1990), in section 7, for the existing Table, the Table specified in Appendix-II to this Act shall be substituted.

**7. Amendment of Khyber Pakhtunkhwa Act No.1 of 1996.**---In the Khyber Pakhtunkhwa Finance Act, 1996 (Khyber Pakhtunkhwa Act No.1 of 1996), in section 11, in sub-section (1), for clauses (a), (b) and (c), the following shall be respectively substituted, namely:

- |  |                              |
|--|------------------------------|
| “(a) for virginia (flu-cured, barley and dark-air- cured);   | Rs.2.50/-<br>per kilogram    |
| (b) for white patta/rustica tobacco including khaka, kara and the roth made of main stalk (dandi) and stem of tobacco; and | Rs.1.25/-<br>per kilogram    |
| (c) for snuff/naswar.  | Rs.1.00/- per<br>kilogram.”. |

**8. Amendment of Khyber Pakhtunkhwa Ord. No. III of 2000.**---In the Khyber Pakhtunkhwa Sales Tax Ordinance, 2000 (Ordinance No. III of 2000),-

- (i) for section 3, the following shall be substituted, namely:

**“3. Scope of tax.**---(1) Subject to the provisions of this Ordinance, there shall be charged, levied and paid a tax to be known as Provincial Sales Tax on Services, rendered, made, supplied or provided in the Province of the Khyber Pakhtunkhwa at the rates shown against each service specified in the Schedule to this Ordinance.

(2) Subject to the conditions mentioned in the Schedule to this Ordinance, the tax shall be charged, levied and recovered on the services, specified in the Schedule to this Ordinance, at such rate of the value of the taxable services, in the same manner and at the same time, as if it were a Sales Tax leviable under sections 3, 3A or 3AA or any other charging provision as the case may be, of the Sales Tax Act, 1990.

(3) Subject to the conditions mentioned in the Schedule to this Ordinance and rules made, orders,

instructions and notifications issued by the Government of the Khyber Pakhtunkhwa from time to time, all the provisions of the Sales Tax Act, 1990 shall, mutatis mutandis, apply to the collection and payment of tax under this Ordinance in so far as they relates to-

- (a) manner, time and mode of payment;
- (b) registration and deregistration;
- (c) keeping of records and audit;
- (d) enforcement and adjudication;
- (e) penalties and prosecution; and
- (f) all other allied and ancillary matters.

(4) For the purpose of this section, the Government of the Khyber Pakhtunkhwa may issue from time to time such orders, instructions or guidelines and specify conditions, as it may deem fit.”;

- (iii) after section 3, the following new section shall be added, namely:

“**4. Power to make rules.**---Government of the Khyber Pakhtunkhwa, for the purpose of carrying into effect the provisions of this Ordinance, may make Rules.”; and

- (iii) for the existing Schedule, the Schedule specified in Appendix-III to this Act shall be substituted.

**9. Amendment of Khyber Pakhtunkhwa Act No. VIII of 2010.**---In the Khyber Pakhtunkhwa Finance Act, 2010 (Khyber Pakhtunkhwa Act No. VIII of 2010), in section 2,-

- (i) for sub-section (2), the following shall be substituted, namely:

“(2) The rates of tax in respect of immovable properties are as under:

- (a) Immovable property other than commercial property, industrial property and residential flats situated in urban areas measuring at least 500 square yards or one kanal (whichever is less) and more,-

<b>No.</b>	<b>Description of immovable property.</b>	<b>Rate of Tax.</b>
(i)	Where the value of the immovable property is recorded.	Two percent of the recorded value of the landed area.
(ii)	Where the value of the immovable property is not recorded.	Twenty five rupees per square foot of the landed area.
(iii)	Where the immovable property is a constructed property.	Ten rupees per square foot of the constructed area in addition to the value worked out above.

- (b) Immovable Commercial and Industrial property of any size situated in an urban area,-

<b>No.</b>	<b>Description of Immoveable property.</b>	<b>Rate of Tax</b>
(i)	Where the value of the immovable property is recorded.	Two percent of the recorded value of the landed area.
(ii)	Where the value of the immovable property is not recorded.	Twenty five rupees per square foot of the landed area.
(iii)	Where the immovable property is a constructed property.	Ten rupees per square foot of the constructed area in addition to the value worked out above.

- (c) Commercial immoveable property including residential flats situated in Plazas or Multi-story buildings of any size situated in an urban area,-

No.	Description of Immoveable property.	Rate of Tax
(i)	Where the value of the immovable property is recorded.	Two percent of the recorded value of the immovable property provided that the amount of tax shall not be less than ten rupees per square foot of the constructed area.
(ii)	Where the value of the immovable property is not recorded.	Ten rupees per square foot of the constructed area.”; and

- (ii) after section 10, in the Explanation, after clause (b), the following new clause shall be inserted, namely:

“(bb) “recorded value” means the value declared by the transferee in the instrument provided that the declared value of landed area shall not be less than that specified in the valuation table notified by the District Collector.”



**APPENDIX-I**  
[See section 3(iii)]

**“SCHEDULE-I**  
[See section 3(2)]

**PART ‘A’**

Sr. No.	Category	Rate of tax for areas of Provincial headquarter as notified by the Government (per annum)			Rate of tax at Divisional headquarters (per annum)		Rate of tax in suburban areas of Divisional Headquarters (per annum)		Rate of tax at District Headquarters (per annum)		Rate of tax at District other than District Headquarters (per annum)	
		A	B	C	Townships	Other than Townships	Townships	Other than Townships	Townships	Other than Townships	Townships	Other than Townships
1	Up to 5 Marlas (other than self occupied)	Rs. 1000/-	Rs. 900/-	Rs. 750/-	Rs. 900/-	Rs. 750/-	Rs. 500/-	Rs. 325/-	Rs. 400/-	Rs. 300/-	Rs. 200/-	Rs. 150/-
2	Exceeding 5 Marlas but not exceeding 10 Marlas	Rs. 1700/-	Rs. 1600/-	Rs. 1500/-	Rs. 1600/-	Rs. 1500/-	Rs. 900/-	Rs. 750/-	Rs. 800/-	Rs. 750/-	Rs. 600/-	Rs. 500/-
3	Exceeding 10 Marlas but not exceeding 15 Marlas	Rs. 2200/-	Rs. 2100/-	Rs. 2000/-	Rs. 2100/-	Rs. 2000/-	Rs. 1100/-	Rs. 1000/-	Rs. 1100/-	Rs. 1000/-	Rs. 600/-	Rs. 500/-
4	Exceeding 15 Marlas but not exceeding 20 Marlas	Rs. 3300/-	Rs. 3200/-	Rs. 3000/-	Rs. 3200/-	Rs. 3000/-	Rs. 1700/-	Rs. 1500/-	Rs. 1700/-	Rs. 1500/-	Rs. 900/-	Rs. 750/-
5	Exceeding 20 Marlas but not exceeding 40 Marlas	Rs. 7400/-	Rs. 7200/-	Rs. 7000/-	Rs. 7200/-	Rs. 7000/-	Rs. 3700/-	Rs. 3500/-	Rs. 2700/-	Rs. 2500/-	Rs. 2000/-	Rs. 1750/-
6	Exceeding 40 Marlas	Rs. 10600/-	Rs.10300/-	Rs. 10000/-	Rs. 10300/-	Rs. 10000/-	Rs. 6300/-	Rs. 6000/-	Rs. 5200/-	Rs. 5000/-	Rs. 4000/-	Rs. 3500/-

### **PART 'B'**

Buildings acquired for the use by Government, Semi-Government, Non-Governmental Organizations, Development Financial Institutions, private commercial organizations, guest houses, hostels or by Banks shall be assessed and taxed twenty percent of the actual annual rent. In case building other than those exempted under section-4 of the Act, which are owned and occupied by such organizations, tax shall be levied on the assessed annual rental value of such buildings on the rate prescribed hereinbefore.

### **PART 'C'**

Tax on properties let out on rent, lease or other arrangement and not in use of their registered owners will be double of the above, except for the category-1 (upto 5 marlas).

***Explanation:*** 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 Head Quarters, Townships are approved Townships and include those areas, which are declared so by Local Government & Rural Development Department from time to time.

**Schedule-II**  
[see section 3(2)]

1. The commercial areas shall be divided into five localities namely A1, A, B, C and D, depending on the area and the business being carried therein.
2. The “A1 and A” localities shall, for the time being, be defined in Provincial Capital.
3. The locality factors as worked out for computing the tax are-

(a) For A1 locality. (located within 100 yards of either sides of the Main road of Peshawar).	Twelve
(b) For A locality.	Nine
(c) For B locality.	Seven
(d) For C locality.	Five
(e) For D locality.	Three
4. The above factors are for the Provincial Headquarter that is for Peshawar. There shall be a rebate of 30% on the total tax calculated on the basis of the above factor value in respect of former Divisional Headquarters and 50% rebate on the total tax so calculated in respect of all other rating areas.
5. The tax shall be calculated as under:
  - a. area in square yards;
  - b. covered area in square feet; provided that open sheds in the commercial units shall be counted as one half of its total measurements, while calculating the covered area; and
  - c. (a) + (b) multiplied by the locality factor.
6. For educational institutions:
  - a. the tax shall be calculated on the basis of covered area only. The area of the plot as required per item 5(a) above shall not be taken for computing the tax. This is to encourage the institutions in providing sports and other recreational facilities to their students; and
  - b. the tax calculated on the basis of (a) above shall get a special thirty per cent rebate, being provided to all the educational institutions.

7. Petrol Pumps and CNG Stations with convenience store shall be charged at flat rate of Rs.10,000/- and those without store as Rs.5,000/- per annum.
8. Industrial buildings within the limits of rating areas shall be assessed for the purpose of this tax at a flat rate of Rs.2.50 per square foot of the building. The provision of item 5(b) above shall be applicable to all the industrial area as well.
9. Buildings acquired for the use as offices by government, semi-government, non-governmental organizations, Development Financial Institutions, private commercial organizations, guest houses, hostels, banks or for the establishment of mobile phone towers/antennas shall be assessed for the purposes of tax on the basis of twenty percent of the actual annual rent.”.

**APPENDIX-II**

[See Section 6]

**“TABLE**

<b>S. No</b>	<b>Description of Tax Payers</b>	<b>Rates of Tax</b>
<b>.</b>	<b>2.</b>	<b>3.</b>
<b>1 (i)-</b>	<b>All persons engaged in any profession, trade, calling or employment, other than those specifically mentioned hereinafter, in the Khyber Pakhtunkhwa Province, whose monthly income or earning:</b>	
	(a) when exceeds Rs.3,000/- but does not exceeds Rs.6,000/-	Exempted
	(b) when exceeds Rs.6,000/- but does not exceeds Rs.10,000/-	Rs.140.00
	(c) when exceeds Rs.10,000/- but does not exceeds Rs. 20,000/-	Rs.220.00
	(d) when exceeds Rs.20,000/-	Rs.290.00
<b>(ii)-</b>	<b>Employees of Federal and Provincial Government drawing pay in Basic Scales:</b>	
	(a) BS-1 to 16.	Exempted
	(b) BS-17.	Rs.120.00
	(c) BS-18.	Rs.180.00
	(d) BS-19.	Rs.240.00
	(e) BS-20 and above.	Rs.360.00
<b>2-</b>	<b>All Limited Companies, Modarbas, Mutual Funds and any other body corporate with paid up capital and reserves in the preceding year, which ever is more:</b>	
	(a) when not exceeding Rs.10 million.	Rs.12,000.00
	(b) when exceeding Rs.10 million but not exceeding Rs. 25 million;	Rs.18,000.00
	(c) when exceeding Rs.25 million but not exceeding Rs. 50 million;	Rs.24,000.00
	(d) when exceeding Rs.50 million but not exceeding Rs. 100 million;	Rs.60,000.00
	(e) when exceeding Rs.100 million but not exceeding	Rs.90,000.00

	Rs. 200 million; and	
	(f) when exceeding Rs.200 million.	Rs.100,000.00
	<b>Explanation.-</b> The paid up capital in case of foreign banks shall be the minimum paid up capital as determined by the State Bank of Pakistan.	
<b>3-</b>	<b>Persons, other than companies, owning factories, commercial establishments, private education institutions and private hospitals, having the following commercial establishments:</b>	
	a. Any Commercial establishment/factories having 10 or more employees which have not been otherwise explicitly given in this Table.	Rs.2,400.00
	b. Private Clinics & Hospitals having up to 10 employees.	Rs.3,600.00
	c. Private Clinics hospitals having employees more than 10 but not more than 50.	Rs.6,000.00
	d. Private Clinics & Hospitals having more than 50 employees.	Rs.12,000.00
	e. Private Medical Colleges.	Rs.100,000.00
	f. Private Engineering Institutes having degree programs.	Rs.100,000.00
	g. Private Business Education Institutes. (i) having upto 100 students (ii) Exceeding 100 students.	Rs.50,000.00 Rs.100,000.00
	h. Private Law Colleges.	Rs.50,000.00
	i. Private education institutions including professional and technical institutions, other than specified at e, f, g & h, charging monthly fee not exceeding Rs.1000/- per student.	Rs.1,500.00
	j. Private education institutions including professional and technical institutions, other than specified e,f,g & h , charging monthly fee exceeding Rs.1,000/- but not exceeding Rs.2,000/- per student.	Rs.2,400.00
	k. Private education institutions including professional and	Rs.3,600.00

	technical institutions, other than specified e,f,g &h , charging monthly fee exceeding Rs.2,000/- but not exceeding Rs.5,000/- per student	
	l. Private education institutions including professional and technical institutions, other than specified e,f,g &h , charging monthly fee exceeding Rs.5,000/- per student	Rs.10,000.00
<b>4-</b>	<b>Holders of import or export license, assessed to income tax in the preceding year with annual turn over-</b>	
	a. when not exceeding Rs.50,000.00	Rs.2400.00
	b. when exceeding Rs.50,000.00	Rs.3600.00
<b>5-</b>	<b>Clearing Agents licensed or approved as Custom House Agents.</b>	Rs.1800.00
<b>6-</b>	<b>Travel Agents,-</b>	
	a) IATA travel agents approved.	Rs.9,000.00
	b) Non-IATA approved.	Rs.6,000.00
<b>7-</b>	<b>Restaurants/Guest Houses liable to Sales Tax.</b>	Rs.12,000.00
<b>8-</b>	<b>Professional Caterers.</b>	Rs.12,000.00
<b>9-</b>	<b>Wedding Halls/Lawns (irrespective of their nomenclature).</b>	Rs.30,000.00
<b>10-</b>	<b>Advertising Agencies.</b>	Rs.6,000.00
<b>11-</b>	<b>Doctors,-</b>	
	a- Specialists.	Rs.3,600.00
	b- Non specialists including Medical Practitioners, Hakeems, Homeopaths etc.	Rs.1,200.00
<b>12-</b>	<b>“Diagnostics and Therapeutic Centers” including Pathological &amp; chemical Laboratories”.</b>	
	a- Located at Divisional Headquarters.	Rs.12,000.00
	b- Located at other places.	Rs.2,400.00
<b>13-</b>	<b>Contractors, Suppliers &amp; Consultants who, during preceding financial year supplied to the Federal or any Provincial Government or any local authority in the District, Goods, Commodities, or rendered service of the Value,-</b>	

	a) When exceeding Rs.10,000/- but not exceeding Rs.0.5 million.	Rs.3,600.00
	b) When exceeding Rs.0.5 million but not exceeding Rs.1 million.	Rs.4,000.00
	c) When exceeding Rs.1 million but not exceeding Rs.2.5 million.	Rs.6,000.00
	d) When exceeding Rs.2.5 million but not exceeding Rs.10 Million.	Rs.18,000.00
	e) When Rs.10 million but not exceeding Rs.25 million.	Rs.25,000.00
	f) When Rs.25 million but not exceeding Rs.50 million.	Rs.30,000.00
	g) When exceeding Rs.50 million and above.	Rs.100,000.00
<b>14-</b>	<b>Petrol/diesel/C.N.G. Filling Stations-</b>	Rs.6,000.00
<b>15-</b>	<b>All establishments, including video shops, real estate shops/agencies, card dealers, and net cafes assessed or not assessed to income tax in the preceding financial year.</b>	Rs.2,400.00
<b>16-</b>	<b>Chartered Accountants with an independent audit practice and excluding those who are employed in companies not owned by them.</b>	Rs 12,000.00 per annum.”



**APPENDIX – III**

[See section 8]

**“SCHEDULE”**

[See Section 3(2)]

S#	Description of Service	Rate of Tax	Conditions
<b>Category – 1 (Stand Alone Services)</b>			Single stage sales tax with no input tax adjustment. FBR shall keep the collection from this category into a separate account. Recoveries shall be made on the basis of taxable activities rather than on the basis of head office of the assessee. The collection in this category shall not be amenable to adjustment towards input claims. Government of Khyber Pakhtunkhwa may also opt to collect the tax itself after notifying its intention mode and manner to do so. Conditions or category of services may be changed, as and when so notified by the Government of Khyber Pakhtunkhwa.
1.	Services provided or rendered by hotels, marriage halls, lawns, clubs and caterers and services ancillary thereto.	Sixteen Percent (16%)	
2.	Services provided or rendered for personal care by beauty parlors, beauty clinics, slimming clinics	Five Percent (5%)	
3.	Services provided and rendered by laundries and dry cleaners.	Five Percent (5%)	
<b>Category–2 (Telecommunication)</b>		Nineteen-and-a-half Percent (19.5%)	Collection under this category shall be accounted for separately. As the origin of the call is identifiable, the revenue collected shall be directly deposited in the designated account of the Province on the basis of origin of revenue. Category shall be amenable to input adjustment and audit of FBR. Conditions or category of services may be changed, as and when so notified by the Government of Khyber Pakhtunkhwa.

	<ol style="list-style-type: none"> <li>1. Telephone services.</li> <li>2. Fixed line voice telephone service.</li> <li>3. Wireless telephone.</li> <li>4. Cellular telephone.</li> <li>5. Wireless local loop telephone.</li> <li>6. Video telephone.</li> <li>7. Payphone cards.</li> <li>8. Pre-paid calling cards.</li> <li>9. Voice mail service.</li> <li>10. Messaging service.</li> <li>11. Short Message Service (SMS)</li> <li>12. Multimedia Message Service (MMS)</li> <li>13. Bandwidth services [used for voice and video telecommunication services] <ol style="list-style-type: none"> <li>i. Copper line based.</li> <li>ii. Fiber-optic based.</li> <li>iii. Co-axial cable based.</li> <li>iv. Microwave based.</li> <li>v. Satellite based.</li> </ol> </li> <li>14. Voice over I.P. Services.</li> <li>15. Teleconferencing services.</li> <li>16. Telegraph.</li> <li>17. Telex.</li> <li>18. Telefax.</li> <li>19. Store and forward tax services.</li> <li>20. Audio text services.</li> <li>21. Teletext services.</li> <li>22. Trunk radio services.</li> <li>23. Internet services.</li> <li>24. Paging services.</li> <li>25. Voice paging services.</li> <li>26. Radio paging services.</li> <li>27. Vehicle tracking services.</li> </ol>	<p>Nineteen-and-a half Percent (19.5%)</p>	
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28.	Burglar alarm services.		
29.	Shifting of Telephone connection		
30.	Installation of telephone extension		
31.	Provision of telephone extension		
32.	Changing of telephone connection		
33.	Conversion of NWD connection to non NWD or vice versa		
34.	Cost of Telephone Set		
35.	Restoration of telephone connection		
36.	Internet services including e-mail services		
37.	Dial-up internet services		
38.	Broadband services for DSL Connection		
39.	Copper Line based		
40.	Fiber-optic based		
41.	Co-axial cable based		
42.	Wireless based		
43.	Satellite based		
44.	Internet/e-mail/data/SMS/MMS Services WLL networks		
45.	Internet/e-mail/SMS/MMS services on cellular mobile networks		
46.	Data Communication network services (DCNS)		
47.	Copper Line Based		
48.	Fiber-optic based		
49.	Wireless/Radio based		
50.	Satellite based		
51.	Value added data services		
52.	Virtual private network service (VPN)		
53.	Digital Signature Service		
54.	Audioext services		
55.	Teletext services		
56.	Trunk radio services		

	Others		
	<b>Category – 3 (Other Services)</b>	Sixteen percent (16%)	Services with cross-border spill-overs and amenable to input adjustment of other goods and services. Shall be separately accounted for and proceeds are to be distributed on the basis of formula. Conditions or category of services may be changed, as and when so notified by the Government of Khyber Pakhtunkhwa.
1	Services provided or rendered by persons authorized to transact business on behalf of others:- i. Customs agents; ii. Ship chandlers; iii. Stevedores; and iv. Ship management service.	Sixteen percent (16%)	
2	Advertisement on T.V and Radio, newspapers, periodicals and Magazines excluding advertisements. (i) if sponsored by a Government Agency (ii) financed out of funds provided under grant-in-aid agreement; and Conveying public service messages.	Sixteen percent (16%)	
3	Advertisement on close Circuit TV or Cable TV	Sixteen percent (16%)	
4	Courier services.	Sixteen percent (16%)	
5	Services provided or rendered in respect of insurance to a policy holder by an insurer, including a re-insurer:-  i. Goods insurance. ii. Fire insurance iii. Theft insurance.	Sixteen percent (16%)	

	iv. Marine insurance. Other insurance.		
6	Services provided by banking companies or non-banking financial institutions including but not limited to all non-interest based services provided or rendered against a consideration in form of a fee or commission or charges.	Sixteen percent (16%)	
7	Services provided or rendered by the stockbrokers.	Sixteen percent (16%)	