

**THE KHYBER PAKHTUNKHWA FINANCE (AMENDMENT) ACT, 2018.  
(KHYBER PAKHTUNKHWA ACT NO.XII OF 2018)**

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**THE KHYBER PAKHTUNKHWA FINANCE (AMENDMENT) ACT, 2018.**

**(KHYBER PAKHTUNKHWA ACT NO.XII OF 2018)**

*(first published after having received the assent of the Governor of the Khyber Pakhtunkhwa in the Gazette of the Khyber Pakhtunkhwa (Extraordinary), dated the 07<sup>th</sup> November, 2018).*

**AN  
ACT**

*further to amend the Khyber Pakhtunkhwa  
Finance Act, 2013.*

WHEREAS it is expedient further to amend the Khyber Pakhtunkhwa Finance Act, 2013 (Khyber Pakhtunkhwa Act No. XXI of 2013), for the purpose to levy, continue and revise certain taxes in the Province of the Khyber Pakhtunkhwa;

It is hereby enacted as follows:

**1. Short title and commencement.**---(1) This Act may be called the Khyber Pakhtunkhwa Finance (Amendment) Act, 2018.

(2) It shall come into force from the 1<sup>st</sup> day of November, 2018.

**2. Amendment of the Khyber Pakhtunkhwa Act No. XXI of 2013.**---In the Khyber Pakhtunkhwa Finance Act, 2013 (Khyber Pakhtunkhwa Act No. XXI of 2013), in the First Schedule,-

- (a) against Classification at 9802.7000, in the Description, after the word “billboards”, the words “including electronic billboards” shall be added;
- (b) after Classification at 9802.8000, the following new Classification and Description shall be inserted, namely:  
“9802.8100 Advertisement through e-media and other web-based sources”;
- (c) against Classification at 9814.2000, for the existing Description, the following shall be substituted, namely:  
“Contractors of building(including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key projects) and similar other works”;
- (d) against Classification at 9819.9090, for the existing Description, the following shall be substituted, namely:  
“Others, including services provided or rendered by port operators, airports ground service providers and terminal operators”; and
- (e) after the existing Classification at 9876.0000, the following new Classification and Description shall be added, namely:  
“9877.0000 Printing, embossing and carving services”.