**PROPOSED CHANGES IN THE KHYBER PAKHTUNKHWA FINANCE ACT, 2013**

**THROUGH THE KHYBER PAKHTUNKHWA FINANCE BILL 2016**

**Section 56** **Appointment of Officers**

* Sub-section (2) is proposed to be substituted and a new sub-section (3) is proposed to be inserted as under:

*(2) An officer appointed under sub-section (1), shall exercise such powers, pecuniary and territorial jurisdiction and discharge such duties as are conferred on him under the Act and the regulations made under this Act and shall also be empowered and competent to exercise all powers and discharge all duties or functions conferred upon any officer subordinate to him.*

*(3) The Authority may, by general or special order impose such limitation, restriction or conditions on exercise of such powers and discharge of such duties or function as it may deem fit.*

**Section 56-A** **Distribution of Powers**

* A new section is proposed to be inserted as follows:

*“****56-A Distribution of Powers.—****(1) The Authority may, by notification and subject to such limitations or conditions, as may be specified therein, empower by name or designation-*

1. *an additional Collector to exercise any of the powers of the Collector (Appeals) till the regular appointment of Collector (Appeals) as specified in section 79 of this Act.*
2. *an additional Collector to exercise or perform any of the powers or function of the Collector.*
3. *a Deputy Collector to exercise or perform any of the powers or function of the Additional Collector.*
4. *an Assistant Collector to exercise or perform any of the powers or function of the Deputy Collector; and*
5. *any other officer to exercise or perform any of the powers or function of the Assistant Collector.*

*(2) The officer to whom any powers are delegated under this section shall not further delegate such powers.*

*(3) The officer designated or empowered as Collector (Appeals) shall not hear and decide the cases adjudicated by him in terms of section 56 of this Act.”*

**Section 84** **Appeal to the Appellate Tribunal**

* An amendment is proposed in the section to enable a taxpayer to file appeal against any order of the Collector or Authority besides the order passed by Collector (Appeals).

**Section 114** **Power to make rules**

* Entire section is proposed to be substituted to empower the Authority to make rules without approval of the Council, unless specifically required.

**PROPOSED CHANGES IN THE FIRST SCHEDULE**

**OF THE ACT**

* It is proposed that the following new headings be created in the First Schedule:
1. 9803.3000 Facilities of travel by road
2. 9804.3000 cargo service by road
3. 9815.8000 Visa processing services including advisory or consultancy services for foreign education or for immigration
4. 9876.0000 Valuation services including competency and eligibility Testing services