

REGISTERED No. **M - 302**
L.-7646

The Gazette of Pakistan



EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, SATURDAY, DECEMBER 28, 2019

PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN
MINISTRY OF LAW AND JUSTICE

Islamabad, the 28th December, 2019

No. F. 2(1)/2019-pub.—The following Ordinance promulgated on 27th December, 2019 by the President is hereby published for general information:—

ORDINANCE No. XXVII OF 2019

AN

ORDINANCE

to amend the National Accountability Ordinance, 1999

WHEREAS it is expedient further to amend the National Accountability Ordinance, 1999 (XVIII of 1999), for the purposes hereinafter appearing;

AND WHEREAS the Senate and the National Assembly are not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action;

(787)

Price: Rs. 6.00

[2034(2019)/Ex. Gaz.].

NOW THEREFORE, in exercise of powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance:—

1. **Short title and commencement.**—This Ordinance may be called the National Accountability (Second Amendment) Ordinance, 2019.

(2) It shall come into force at once.

2. **Amendment of section 4, Ordinance XVIII 1999.**—In the National Accountability Ordinance, 1999 (XVIII of 1999), hereinafter referred to as “the Ordinance”, for section 4, the following shall be substituted, namely:—

“4. **Application.**—(1) This Ordinance extends to the whole of Pakistan and shall apply to all persons, including those persons who are or have been in the service of Pakistan, except in respect of persons and transactions specified in sub-section (2).

(2) The provisions of this Ordinance shall not apply to the following persons and transactions, namely:—

(a) matters pertaining to Federal or Provincial taxation, levies or imposts. Upon the commencement of the National Accountability (Amendment) Ordinance, 2019, all pending:—

(i) inquiries and investigations shall stand transferred to the respective authorities or departments which administer the relevant laws of taxation, levies or imposts in question; and

(ii) trials shall stand transferred from the relevant Accountability Courts to the criminal courts which deal with offences under the respective laws pertaining to taxation, levies or imposts in question;

(b) any person or entity, or transaction in relation thereto, who or which are not directly or indirectly connected with a holder of public office, except offences falling under clauses (ix), (x) and (xi) of sub-section (a) of section 9;

(c) with regard to procedural lapses in any government project or scheme, no action under this Ordinance shall be taken against

any holder of public office, unless it is shown that the holder of public office has materially benefitted by gaining any asset or monetary benefit which is disproportionate to his known sources of income, or where such material benefit cannot be reasonably accounted for, and there is evidence to corroborate the acquiring of such material benefit; and

- (d) with regard to any matter pertaining to the rendition of any advice, opinion or report, no action under this Ordinance shall be taken against any holder of public office, unless it is shown that the holder of public office has materially benefitted by gaining any asset or monetary benefit which is disproportionate to his known sources of income, or where such material benefit cannot be reasonably accounted for, and there is evidence to corroborate such material benefit.

- (3) Notwithstanding anything contained in this Ordinance or any other law for the time being in force, the valuation of immovable properties, for the purposes of assessing as to whether a holder of public office has assets disproportionate to his known sources of income, shall be reckoned either according to the applicable rate prescribed by the District Collector or the Federal Board of Revenue, whichever is higher. No evidence contrary to the latter shall be admissible.”

3. **Amendment of section 9, Ordinance XVIII 1999.**—In the Ordinance, in section 9, in sub-section (a):—

- (a) in clause (vi), after the “semi colon”, at the end, the following shall be inserted, namely:—

“*Explanation:*—For the purposes of this clause nothing shall be construed as misuse of authority by a holder of public office unless there is corroborative evidence of accumulation of any monetary benefit or asset which is disproportionate to his known sources of income or which cannot be reasonably accounted for;”

- (b) after clause (xii), the following new clause (xiii) shall be inserted, namely:—

“(xiii) an act done in good faith and in discharge of duties and performance of official function shall not, unless there is corroborative evidence of accumulation of any monetary

benefit or asset which is disproportionate to the known sources of income or which cannot be reasonably accounted for, constitute an offence under this clause.”

DR. ARIF ALVI,
President.

MUHAMMAD KHASHIH-UR-REHMAN,
Secretary.