



## THE NATIONAL ACCOUNTABILITY ORDINANCE, 1999

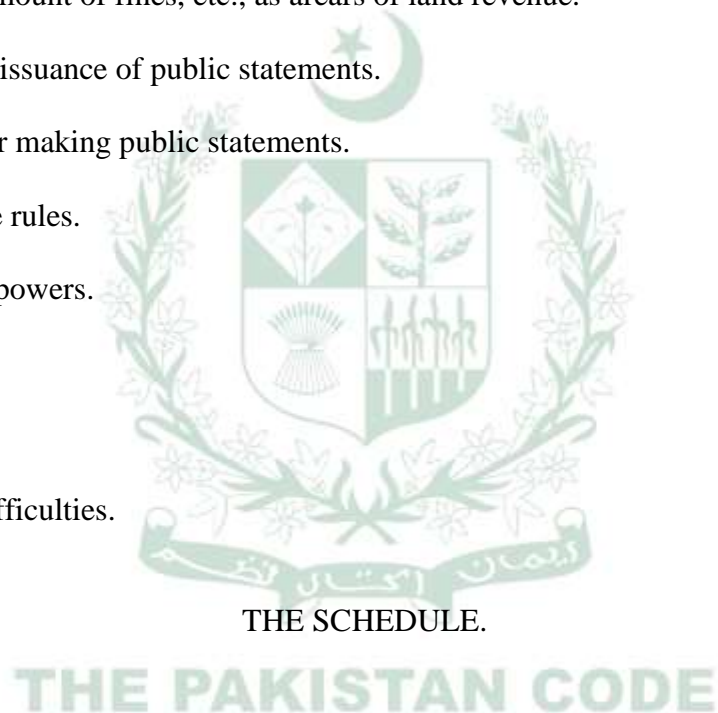


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# THE NATIONAL ACCOUNTABILITY ORDINANCE, 1999

## \*ORDINANCE No. XVIII OF 1999

*An Ordinance to provide for the setting up of a National Accountability Bureau so as to eradicate corruption and corrupt practices and hold accountable all those persons accused of such practices and matters ancillary thereto;*

WHEREAS it is expedient and necessary to provide for effective measures for the detection, investigation, prosecution and speedy disposal of cases involving corruption, corrupt practices, <sup>1</sup>[misuse or abuse] of power <sup>2</sup>[or authority], misappropriation of property, <sup>2</sup>[taking of] kickbacks, commissions and for matters connected and ancillary or incidental thereto;

AND WHEREAS there is an emergent need for the recovery of outstanding amounts from those persons who have committed default in the repayment of amounts to Banks, Financial Institutions <sup>3</sup>[Governmental agencies] and other agencies ;

AND WHEREAS there is a grave and urgent need for the recovery of state money and other assets from those persons who have misappropriated or removed such <sup>2</sup>[money or] assets through corruption, corrupt practices and misuse of power <sup>4</sup>[\*] or authority;

<sup>5</sup>[AND WHEREAS there is an urgent need to educate the society about the causes and effects of corruption and corrupt practices and to implement policies and procedures for the prevention of corruption in the society ;]

<sup>6</sup>[AND WHEREAS there is an increased international awareness that nations should co-operate in combating corruption and seek, obtain or give mutual legal assistance in matters concerning corruption and for matters connected, ancillary or incidental thereto;]

AND WHEREAS it is necessary that a National Accountability Bureau be set up so as to achieve the above aims;

AND WHEREAS the National Assembly and the Senate stand suspended in pursuance of the Proclamation of the fourteenth day of October, 1999, and the Provisional Constitution Order No. 1 of 1999, as amended;

AND WHEREAS the President is satisfied that circumstances exist which <sup>7</sup>[render] it necessary to take immediate action;

NOW THEREFORE, in pursuance of the aforesaid Proclamation and Provisional Constitutional Order as well as Order No. 9 of 1999, and in exercise of all powers enabling him in that behalf, the President of the Islamic Republic of Pakistan is pleased to make and promulgate the following Ordinance: —

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\*The NAB Ordinance, 1999 and all rules, notifications and orders made or issued thereunder have been adapted and applied in the Northern Areas, see SRO-467(I)/2000, dt. 28-6-2000.

<sup>1</sup>Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002). s. 2, for “misuse/abuse”.

<sup>2</sup>Ins. *ibid.*,

<sup>3</sup>Subs. *ibid.*, for “government,”

<sup>4</sup>The word and oblique “and/” omitted *ibid.*

<sup>5</sup>New paragraph ins. *ibid.*

<sup>6</sup>New paragraph ins. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s. 2

<sup>7</sup>Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 2, for “renders”.

1. <sup>1</sup>[Short title]. This Ordinance may be called the National Accountability <sup>2</sup>[\*] Ordinance, 1999 (XVIII of 1999).

2. **Commencement.** This Ordinance shall come into force at once and shall be deemed to have come into force from the 1st day of January, 1985.

<sup>3</sup>[3. **Ordinance to override other laws.** — The provisions of this Ordinance shall have effect notwithstanding anything contained in any other law for the time being in force.]

<sup>4</sup>[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 persons and transactions specified in sub-section (2).

(2) The provisions of this Ordinance shall not be applicable to the following persons or transactions, namely: —

- (a) all matters pertaining to Federal, Provincial or Local taxation, other levies or imposts, including refunds, or loss of exchequer pertaining to taxation <sup>5</sup>[, transactions or amounts duly covered by amnesty schemes of Government of Pakistan];
- (b) decisions of Federal or Provincial Cabinet, their Committees or Sub-Committees Council of Common Interests (CCI), National Economic Council (NEC), National Finance Commission (NFC), Executive Committee of the National Economic Council (ECNEC), Central Development Working Party (CDWP), Provincial Development Working Party (PDWP), Departmental Development Working Party (DDWP), <sup>5</sup>[Board of Directors of State Owned Enterprises (SOEs) and Board of Trustees/Directors of all Statutory Bodies,] the State Bank of Pakistan and such other bodies except where the holder of the public office has received a monetary gain as a result of such decision;
- (c) any person or entity who, or transaction in relation thereto, which are not directly or indirectly connected with the holder of a public office except offences falling under clauses (ix), (x) and (xi) of sub-section (a) of section 9;
- (d) procedural lapses in performance of any public or governmental work or function, project or scheme, unless there is evidence to prove that a holder of public office or any other person acting on his behalf has been conferred or has received any monetary or other material benefit from that particular public or governmental work or function, whether directly or indirectly on account of such procedural lapses, which the said recipient was otherwise not entitled to receive;

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<sup>1</sup>Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s.3, for "Title".

<sup>2</sup>The word "Bureau", omitted *ibid*.

<sup>3</sup>Subs. and shall be deemed always to have been so subs. by the National Accountability Bureau (Amdt.) Ordinance, 1999 (19 of 1999), s.2 for "the original section 3".

<sup>4</sup>Subs. by Act XI of 2022, s.2

<sup>5</sup>Ins. by Act XVI of 2022, s.2

- (e) a decision taken, an advice, report or opinion rendered or given by a public office holder or any other person in the course of his duty, unless there is sufficient evidence to show that the holder of public office or any other person acting on his behalf received or gained any monetary or other material benefit, from that decision, advice, report or opinion, whether directly or indirectly, which the said recipient was otherwise not entitled to receive; <sup>1</sup>[\*]
- (f) all matters, which have been decided by, or fall within the jurisdiction of a regulatory body established under a Federal or Provincial law <sup>1</sup>[; and]
- <sup>1</sup>[(g) all matters where the funds, property or interest not involving or belonging to the appropriate government, except for the offences under clauses (ix), (x) or (xi) of sub-section (a) of section 9.]

(3) Upon the National Accountability (Amendment) Act, 2022 (XI of 2022), coming into force, all pending inquiries, investigations, trials or proceedings under this Ordinance, relating to persons or transactions mentioned in <sup>2</sup>[\*\*\*] of sub-section (2), shall stand transferred to the concerned authorities, departments and <sup>2</sup>[courts] under the respective laws.]

<sup>2</sup>[(4) Upon commencement of the National Accountability (Amendment) Act, 2022 (XI of 2022) and the National Accountability (Second Amendment) Act, 2022 (XVI of 2022),—

- (a) all pending inquiries, required to be transferred under sub-section (3), shall be examined by the Chairman. If the Chairman is satisfied that no case is made out against an accused, the inquiry shall be closed after recording reasons and where the Chairman is of the opinion that *prima facie* case is made out against an accused under any other law for the time being in force, he shall refer the matter to the relevant agency, authority or department, as the case may be;
- (b) all investigations, required to be transferred under sub-section (3), shall be examined by the Chairman. If the Chairman is satisfied that no case is made out against an accused and the investigation may be closed, he shall refer the matter to the Court for approval and for the release of the accused, if in custody. Where the Chairman is of the opinion that *prima facie*, case is made out against an accused under any other law for the time being in force, he shall refer the matter to the relevant agency, authority or department, as the case may be;
- (c) the agency, authority or department, to which inquiry or investigation is transferred under clauses (a) and (b), may proceed with such inquiry or, as the case may be, investigation in accordance with the applicable laws, from the stage at which it was pending immediately before such transfer;

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<sup>1</sup>Omitted Subs. and added by Act XVI of 2022, s.2

<sup>2</sup>Omitted, Subs. & Added by Act No. XXIV of 2023, s. 2.



- (d) where the Court seized with a case is of the opinion that it is not triable by that Court under this Ordinance, the Court shall, after examination with assistance of the National Accountability Bureau, refer it to the appropriate court, tribunal, forum, agency, authority or department, as the case may be, for exercise of jurisdiction in accordance with the applicable law;
- (e) upon transfer under clause (d), the court, tribunal or forum of competent jurisdiction may proceed with the case from the stage at which it was pending in the Court and shall try and decide the same under the law regulating its jurisdiction and procedure; and
- (f) all final order, decisions or judgements passed by the Court before the commencement of the National Accountability (Amendment) Act, 2022 (XI of 2022), the National Accountability (Second Amendment) Act, 2022(XVI of 2022) and the National Accountability (Amendment) Act, 2023 ( of 2023), shall remain in force and operative unless reversed, notwithstanding anything contained in sub-section (2) of section 1 each of the National Accountability (Amendment) Act, 2022 (XI of 2022), the National Accountability (Second Amendment) Act, 2022 (XVI of 2022) and the National Accountability (Amendment) Act, 2023 ( of 2023).

(5) The court, tribunal, forum, agency, authority or department may, after receipt of the case, re-examine any witness or examine a new witness, in accordance with their jurisdiction under the laws for the time being in force.

(6) Upon commencement of the National Accountability (Amendment) Act, 2022 (XI of 2022), the National Accountability (Second Amendment) Act, 2022 (XVI of 2022) and the National Accountability (Amendment) Act, 2023 ( of 2023).

- (a) all pending inquiries, investigations, trials and proceeding relating to matters not falling within the definition of offence under clause (o) of section 5 shall be transferred to the concerned agencies, authorities, departments, courts, tribunals or forums having jurisdiction under the respective laws; and
- (b) the provisions of clauses (a) to (f) of sub-section (4) shall mutatis mutandis apply to the transfer of all matters under clause (a).]

<sup>1</sup>**[5. Definitions.** —In this Ordinance, unless there is anything repugnant in the subject or context, —

- (a) “accused” shall mean a person in respect of whom there are reasonable grounds to believe that he is or has been involved in the commission of any offence triable under this Ordinance or is subject of an investigation or inquiry by the National Accountability Bureau or any other agency authorised by the National Accountability Bureau in this regard under this Ordinance;

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<sup>1</sup>Subs. by Act XI of 2022, s.3

- (b) “appropriate Government” means in relation to any person serving in connection with the affairs of the Federation, including any person employed by a corporation, body, financial institution, bank, authority undertaking or any other organization set up, controlled or administered by or under the authority, of the Federal Government, the Federal Government and in other cases the Provincial Government or the local government concerned;
- (c) “asest” includes all kinds of property owned by or belonging to an accused or held as benami whether within or outside Pakistan;
- (d) “associates” means—
  - (i) any person who is or has been managing the affairs of or keeping accounts for the accused or who enjoys or has enjoyed any benefit from the assets;
  - (ii) any association of persons, body of <sup>1</sup>[individuals], partnership firm or private limited company within the meaning of the Companies Act, 2017 (XIX of 2017), of which the accused is or has been a member, partner or director or which has been promoted, floated, established or run by the accused, whether singly or jointly, with other persons;
  - (iii) a trustee of any trust declared by the accused, or of which the accused is also a trustee or a beneficiary; and
  - (iv) *a Benamidar*.
- (e) “*Benamidar*” means a person who ostensibly holds any property of an accused on his behalf for the benefit and enjoyment of the accused.
 

**Explanation.**—A property shall only be held as a *Benami* property when the accused has paid the consideration of the property, and holds title documents and possession of the property with the intention and object of executing a *Benami* transaction.
- (f) “Chairman National Accountability Bureau” means a person who is appointed as such by the Federal Government as mentioned in section 6 (b) hereafter;
- (g) “Code” means the Code of Criminal Procedure, 1898 (Act V of 1898) ;
- (h) “Conciliation Committee” means the Conciliation Committee constituted under section 25A;
- (i) “Court” means Accountability Court established under section 5A of this Ordinance;
- (j) “Judge” means a Judge appointed or deemed to have been appointed under section 5A of this Ordinance;

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<sup>1</sup>Subs. by Act No. XXIV of 2023, s. 3.



- (k) “Deputy Chairman National Accountability Bureau” means the person appointed as Deputy Chairman of the National Accountability Bureau by the Federal Government;
- (l) “National Accountability Bureau” means the Bureau set up and notified under this Ordinance, hereinafter referred to as NAB;
- (m) “Freezing” includes attachment, sealing, prohibiting, holding, controlling or managing any property either through a Receiver or otherwise as may be directed by the Court or Chairman NAB and in case it is deemed necessary the disposal thereof, by sale through auction or negotiation subject to confirmation by the Court or by Chairman NAB as the case may be after public notice;
- (n) “Holder of public office” means a person who—
  - (i) has been the President of Pakistan or the Governor of a Province;
  - (ii) is, or has been the Prime Minister, Chairman Senate <sup>1</sup>[, Deputy Chairman Senate], Speaker <sup>1</sup>[\*\*] National Assembly, Deputy Speaker National Assembly, Federal Minister, Minister of State, Attorney General and other Law Officer appointed under the Central Law Officers Ordinance, 1970, (VII of 1970) Advisor to the Prime Minister, Special Assistant to the Prime Minister, Federal Parliamentary Secretary, Member of Parliament, Auditor General, Political Secretary, Consultant to the Prime Minister and holds or has held a post or office with the rank or status of a Federal Minister or Minister of State;
  - (iii) is, or has been, the Chief Minister, Speaker Provincial Assembly, Deputy Speaker Provincial Assembly, Provincial Minister, Advisor to the Chief Minister, Special Assistant to the Chief Minister, Provincial Parliamentary Secretary, Member of the Provincial Assembly, Advocate General including Additional Advocate General and Assistant Advocate General, Political Secretary, Consultant to the Chief Minister and who holds or has held a post or office with the rank or status of a Provincial Minister;
  - (iv) is holding, or has held, an office or post in the service of Pakistan, or any service in connection with the affairs of the Federation, or of a Province, or of a local council constituted under any Federal or Provincial law relating to the constitution of local councils cooperative societies or in the management of corporations, banks, financial institutions firms, concerns, undertakings or any other institution or organization established, controlled or administered by or under the Federal Government or a Provincial Government, other than a person who is a member of any of the armed forces of Pakistan except a person who is, or has been a member of the said forces and is holding, or has held, a post or office in any public corporation, bank, financial institution, undertaking or other organization established, controlled or administered by or under the Federal Government or a Provincial Government or, notwithstanding anything contained in the Pakistan Army Act, 1952 (XXXIX of 1952) or any other law for the time being in force, a person who is a civilian employee of the Armed Forces of Pakistan;

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<sup>1</sup>Ins. and Omitted by Act No. XXIV of 2023, s. 3.

- (v) has been, the Chairman or Vice-Chairman of a *zila council*, a municipal committee, a municipal corporation or a metropolitan corporation constituted under any Federal or Provincial law relating to local councils;
- (vi) is or has been a District *Nazim* or *Naib Nazim*, *Tehsil Nazim* or *Naib Nazim* or Union Nazim or Naib Nazim.

**Explanation.**—For the purpose of this sub-clause the expressions “Chairman” and “Vice-Chairman” shall include “Mayor” and “Deputy Mayor” as the case may be, and the respective councilors therein; and

- (vii) has served in and retired or resigned from or has been discharged or dismissed from the Armed Forces of Pakistan;
- (o) “Offence” means the offences of corruption and corrupt practices and other offences as defined in this Ordinance <sup>1</sup>[of the value not less than five hundred million rupees] and includes the offences specified in the Schedule to this Ordinance;
- (p) “Person” unless the context otherwise so requires, includes in the case of a company or a body corporate, the sponsors, Chairman, Chief Executive, Managing Director, elected Directors, by whatever name called, and guarantors of the company or body corporate or any one exercising <sup>2</sup>[direct] control of the affairs of such company or a body corporate; and in the case of any firm, partnership or sole proprietorship, the partners, proprietor or any person having any interest in the said firm, partnership or proprietorship <sup>2</sup>[concerned or having direct control thereof];
- (q) “Private Person” shall mean any person, other than a holder of public office;
- (r) “Property” includes any or all movable and immovable properties situated within or outside Pakistan;
- (s) “Public at Large” means at least one hundred persons;
- (t) “Government Property” means property belonging to the Government and includes gifts, donations, financial assistance, grants, aid received or collected in whatever name or for whatever purpose by a holder of public office during the tenure of office; and
- (u) “willful default” a person or a holder of public office is said to commit an offence of willful default under this Ordinance if he does not pay, or continues not to pay, or return or repay the amount due from him to any bank, financial institution, cooperative society, Government department or a statutory body or an authority established or controlled by a Government on the date that it became due as per agreement containing the obligation to pay, return or repay or according to the laws, rules, regulations, instructions, issued or notified by the State Bank of Pakistan, or the bank, financial institution, <sup>2</sup>[cooperative] society, Government department statutory body or an authority established or controlled by a Government, as the case may be, and a thirty days notice has been given to such person or holder of public office:

<sup>1</sup>Ins. by Act XVI of 2022, s.3

<sup>2</sup>Subs by Act No. XXIV of 2023, s. 3.

Provided that it is not willful default under this Ordinance if such person or holder of public office was unable to pay, return or repay the amount as aforesaid on account of any willful breach of agreement or obligation or failure to perform statutory duty on the part of any bank, financial institution, cooperative society or a Government department statutory body or an authority established or controlled by Government:

Provided further that in the case of default concerning a bank or a financial institution a seven days notice has also been given to such person or holder of public office by the Governor, State Bank of Pakistan:

Provided also that the aforesaid thirty days or seven days notice shall not apply to cases pending trial at the time of promulgation of the National Accountability Bureau (Amendment) Ordinance, 2001 (XXXV of 2001).]

<sup>3</sup>[**5A. Establishment of Courts and appointment of Judges.** — (1) The Federal Government shall establish as many Courts as it may deem necessary to try offences under this Ordinance.

(2) A Judge shall be appointed by the Federal Government after consultation with the Chief Justice of the High Court concerned and shall hold office for a term of three years from the date of his initial appointment as such Judge.

(3) No person shall be appointed as Judge unless he is a serving District and Sessions Judge or Additional District and Sessions Judge.

(4) A Judge shall not ordinarily be removed or transferred by the Federal Government from his office before completion of his term, except after consultation with the Chief Justice of the High Court concerned.]

<sup>1</sup>[**5B. Pensionary benefits to serving District and Sessions Judge retiring while serving as Judge of a Court.**— Where a serving District and Sessions Judge retires while serving as a Judge of a Court, he shall be entitled to such pension as would have been admissible to him in his service as District and Sessions Judge, had he not been appointed as Judge of a Court, his service as a Judge of a Court being treated as service for the purpose of calculating that pension.]

## **6. National Accountability Bureau. —**

(a) There shall be constituted a National Accountability Bureau for the whole of Pakistan.

<sup>2</sup>[(b) Chairman, National Accountability Bureau: —

(i) There shall be a Chairman, National Accountability Bureau to be appointed by the Federal Government after consultation between the Leader of the House and the Leader of the Opposition in the National Assembly:

Provided that the consultation between Leader of the House and Leader of the Opposition shall be initiated two months prior to the expiry of the term of outgoing Chairman and shall be concluded within the period of forty five days;

(ii) If there is no consensus on the name of the Chairman, the names proposed by the Leader of the House and the Leader of the Opposition shall be forwarded by the Chairman of the Senate and Speaker of the

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<sup>1</sup>New section 5B ins. by Ord. No. 35 of 2001. s. 4.

<sup>2</sup>Subs. by Act XI of 2022, s. 5

<sup>3</sup>Subs. by Act XVI of 2022, s.4

National Assembly, as the case may be, to the Parliamentary Committee appointed under clause (iii), which may confirm any one name for appointment as Chairman:

Provided that the Leader of the House and Leader of the opposition shall propose two names each for consideration of the Parliamentary Committee;

- (iii) The Parliamentary Committee under clause (ii) shall be constituted by the Speaker, National Assembly, comprising fifty percent members from the treasury benches and fifty percent from the opposition benches, based on their strength in Majlis-e-Shoora (Parliament), to be nominated by the respective Parliamentary Leaders:

Provided that the Parliamentary Committee shall recommend the name of the Chairman not later than thirty days;

- (iv) The total strength of the Parliamentary Committee shall be twelve members out of which one third shall be from the Senate. If the National Assembly stands dissolved at the material time, all the members of the Committee shall be from the Senate;
- (v) The Chairman shall, on such terms and conditions as may be determined by the Federal Government, hold office for a non- extendable term of three years and shall not be eligible for subsequent appointment as Chairman and shall not be removed from office except on the grounds and in the manner as provided in Article 209 of the Constitution:

<sup>5</sup>[Provided that as and when the office of the Chairman NAB falls vacant or when the Chairman NAB is absent or unable to perform the functions of his office, due to any reason whatsoever, the Deputy Chairman NAB shall act as Chairman NAB and in absence of Deputy Chairman NAB, the Federal Government shall appoint an acting Chairman NAB from amongst the senior officers of the NAB; and]

- (vi) The Chairman may, by writing under his hand, addressed to the Federal Government, resign from his office.]

<sup>2</sup>[(ba) A person shall not be appointed as Chairman NAB unless he—

- (i) is a retired Chief Justice or a Judge of the Supreme Court or a Chief Justice of a High Court; or
- (ii) is a retired officer of the Armed Forces of Pakistan equivalent to the rank of a Lieutenant General; or
- (iii) is a retired Federal Government Officer in BPS 22 or equivalent.]

<sup>4</sup>[(c) \* \* \* \* \*]

## **7. Deputy Chairman, National Accountability Bureau.—**

- (a) There shall be a Deputy Chairman NAB appointed by the <sup>3</sup>[Federal Government] in consultation with the Chairman NAB. The Deputy Chairman <sup>1</sup>[NAB] shall assist the Chairman <sup>1</sup>[NAB] in the performance of his duties and <sup>1</sup>[shall] carry out such functions as may be directed by the Chairman <sup>1</sup>[NAB].

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<sup>1</sup>Ins. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 8.

<sup>2</sup>New sub-section (ba) added *ibid.* s. 7.

<sup>3</sup>Subs. by the Act XI, 2022, s. 6.

<sup>4</sup>Omitted by Act XVI of 2022, s.5

<sup>5</sup>Subs by Act No. XXIV of 2023, s. 2.



<sup>1</sup>[(aa) A person shall not be appointed as Deputy Chairman NAB unless he—

- (i) is or has been an officer of the Armed Forces of Pakistan equivalent to the rank of a Major General <sup>10</sup>[or above] ; or
- (ii) is or has been a Federal Government officer in BPS 21 or equivalent <sup>10</sup>[or above] ;]

<sup>3</sup>[(b) The Deputy Chairmen <sup>2</sup>[NAB] shall hold office for a <sup>2</sup>[non-extendable] period of three years and shall not be removed except on the ground of misconduct as defined in <sup>10</sup>[the rules relating to efficiency and discipline of civil servants of the Federal Government made under the Civil Servants Act, 1973(LXXI of 1973)].]

**8. Prosecutor General Accountability.**— <sup>4</sup>[(a) (i) The <sup>9</sup>[Federal Government, on recommendation of] the <sup>5</sup>[\* \* \*] Chairman NAB, may appoint any person, who is qualified to be appointed as a Judge of the Supreme Court, as Prosecutor General Accountability.

<sup>6</sup>[(ii) Subject to the provisions of <sup>10</sup>[this Ordinance], the Prosecutor General and Special Prosecutors shall render independent advice to the Chairman and shall ensure fair, consistent, uniform, non-discriminatory and expeditious prosecution of cases and in doing so shall protect and accord all lawful rights and interests of the accused persons.]

<sup>6</sup>[(iii) The Prosecutor General Accountability shall hold office for <sup>9</sup>[\*\*] extendable term of three years.]

(iv) The Prosecutor General Accountability shall not be removed from office except on the grounds of removal of a Judge of Supreme Court of Pakistan.

(v) The Prosecutor General Accountability may, by writing under his hand addressed to the <sup>6</sup>[Federal Government], resign his office.]

(b) The Prosecutor General <sup>7</sup>[Accountability] shall give advice to the Chairman NAB upon such legal matters and perform such other duties of a legal character as may be referred or assigned to him by the Chairman NAB and in the performance of his duties, he shall have the right of audience in all <sup>8</sup>[Courts established under this Ordinance and all other <sup>10</sup>[courts] <sup>7</sup>[including the Supreme Court and a High Court] <sup>10</sup>[and tribunals]] in Pakistan.

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<sup>1</sup>New sub-section (aa) ins. by Ord. No.133 of 2002, s.8.

<sup>2</sup>Ins. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 8.

<sup>3</sup>Subs. by the National Accountability Bureau (Amdt.) Ord. 2001 (35 of 2001), s.6., for sub-section (b).

<sup>4</sup>Subs. by the National Accountability Bureau (Amdt.) Ord. 2001 (35 of 2001), s.7., for sub-section (a).

<sup>5</sup>The words “Chief Justice of Pakistan and” omitted by the National Accountability Bureau (Amdt) Ord. 2002 (133 of 2002), s. 9.

<sup>6</sup>Subs. by the Act XI of 2022, s. 7.

<sup>7</sup>Ins. by the National Accountability Bureau (Amdt) Ord. 2002 (133 of 2002), s. 9.

<sup>8</sup>Subs. by the National Accountability Bureau (Amdt) Ord. 2000 (4 of 2000), s.5, for certain words.

<sup>9</sup>Subs. and Omitted by Act XVI of 2022, s.6.

<sup>10</sup>Ins. and Subs. by Act No. XXIV of 2023 ss. 5&6.



- <sup>1</sup>[(c) The Prosecutor General Accountability, with the approval of Chairman NAB <sup>2</sup>[\* \* \*] may appoint Special Prosecutors to conduct prosecution of cases and to appoint advocates to institute or defend cases, appeals, petitions, applications and all other matters before any <sup>3</sup>[Court or courts or tribunals] including the High Courts and Supreme Court in matters arising out of or relating to proceedings under this Ordinance.]
- <sup>4</sup>[(d) In case the Prosecutor General Accountability is absent or unable to perform the functions of his office due to any reason whatsoever, any other Law Officer of the NAB, duly authorised by the Chairman NAB, shall act as the Prosecutor General Accountability.]
- <sup>5</sup>[(e) Chairman, NAB shall provide Investigation Report to the Prosecutor General and seek concurrence of the Prosecutor General for commencement or continuation of prosecution.]

<sup>6</sup>**[9. Corruption and corrupt practices.—**(a) A holder of a public office, or any other person, is said to commit or to have committed the offence of corruption and corrupt practices—

- (i) if he accepts or obtains from any person or offers any gratification directly or indirectly, other than legal remuneration, as a motive or reward such as is specified in section 161 of the Pakistan Penal Code (Act XLV of 1860) for doing or forbearing to do any official act, or for showing or for bearing to show, in the exercise of his official functions, favour or disfavour to any person, or for rendering or attempting to render any service or disservice to any person; or
- (ii) if he accepts or obtains or offers any valuable thing without consideration, or for a consideration which he knows to be inadequate, from any person whom he knows to have been, or likely to be, concerned in any proceeding or business transacted or about to be transacted by him, or having any connection with his official functions or from any person whom he knows to be interested in or related to the person so concerned; or
- (iii) if he dishonestly or fraudulently mis-appropriates or otherwise converts for his own use, or for the use of any other person, any property entrusted to him, or under his control, or willfully allows any other person so to do; or
- (iv) if he by corrupt, dishonest, or illegal means, obtains or, seeks to obtain for himself, or for his spouse or dependents or any other person, any property, valuable things or pecuniary advantage; or
- (v) if he or any of his dependents or other *Benamidars*, through corrupt and dishonest means, owns, possesses or acquires rights or title in assets substantially disproportionate to his known sources of income which he can not reasonably account for.

<sup>1</sup>Subs. by Ord. no.35 of 2001, s.7, for sub-section (c).

<sup>2</sup>The certain words omitted by Ord. 133 of 2002, s.9.

<sup>3</sup>Subs. by Act. No XXIV of 2023 by s.6.

<sup>4</sup>New sub-section (d) ins. By the National Accountability Bureau (amdt) Ord. 2002 (133 of 2002), s.9.

<sup>5</sup>Ins. by the Act XI of 2022, s. 7.

<sup>6</sup>Sub. by the Act XI of 2022, s. 8.

**Explanation I.**—The valuation of immovable property shall be reckoned on the date of purchase either according to the actual price shown in the relevant title documents or the applicable rates prescribed by District Collector or the Federal Board of Revenue whichever is higher. No evidence contrary to the later shall be admissible.

**Explanation II.**—For the purpose of calculation of movable assets, the sum total of credit entries of bank account shall not be treated as an asset. Bank balance of an account on the date of initiation of inquiry may be treated as a movable asset. A banking transaction shall not be treated as an asset unless there is evidence of creation of corresponding asset through that transaction.

- (vi) if he intentionally misuses his authority by dis-regarding law so as to gain any monetary benefit or favour for himself or any other person related to him or on his behalf.

**Explanation I.**—That an act done in good faith and in discharge of duties and performance of official function shall not constitute an offence under this clause.

**Explanation II.**—That nothing shall be an offence of misuse of authority unless it is proved through material evidence that the holder of public office has gained any monetary benefit or asset from the person in whose favour the act of misuse of authority has been rendered.

**Explanation III.**—That the authority of the holder of a public office shall be clearly specified as per the applicable Government rules and regulations.

- (vii) Omitted;

- (viii) if he commits an offence of willful default; or

- (ix) if he commits the offence of cheating as defined in section 415 of the Pakistan Penal Code, 1860 (Act XLV of 1860) and thereby dishonestly induces members of the public at large to deliver any property including money or valuable security to any person:

Provided that nothing shall be an offence under clause (ix) unless it is established that there was an intention of cheating at the time of initiation of a transaction.

**Explanation.** —The civil and commercial disputes between parties shall not be triable under the provisions of this Ordinance.

**Illustration I:** A runs a Ponzi scheme and gives profit to its investors with intent to allure public. A is said to have committed cheating.

**Illustration II:** A receives investments in a lawful business and continued to pay agreed profits to the investors. Later the business runs into losses and a default on his obligations. A has not committed cheating.

- (x) if he commits the offence of criminal breach of trust as defined in section 405 of the Pakistan Penal Code, 1860 (Act XLV of 1860) with regard to any property including money or valuable security entrusted to him by members of the public at large;
- (xi) if he, in his capacity as a banker, merchant, factor, broker, attorney or agent, commits criminal breach of trust as provided in section 409 of the Pakistan Penal Code, 1860 (Act XLV of 1860) in respect of property entrusted to him or over which he has dominion; and
- (xii) if he aids, assists, abets, attempts or acts in conspiracy with a person or a holder of public office accused of an offence as provided in clauses (i) to (xi).
- (b) Subject to the provisions contained in sections 439, 496, 497, 498 and 498A of the Code, no Court other than the Court established under this Ordinance shall have powers to grant bail or order release of the accused.
- (c) If after completing the investigation of an offence against a holder of public office or any other person, the Chairman NAB is satisfied that no *prima facie* case is made out against him and the case may be closed, the Chairman NAB shall refer the matter to a Court for approval and for the release of the accused, if in custody.
- (d) The closure of an inquiry or investigation shall be communicated to the accused and such inquiry and investigation shall not be reopened without prior permission of the Court.]

#### **10. Punishment for corruption and corrupt practice.—**

- (a) <sup>1</sup>[A holder of public office or any other person] who commits the offence of corruption and corrupt practices shall be punishable with <sup>2</sup>[rigorous] imprisonment for a term which may extend to <sup>3</sup>[fourteen] years <sup>4</sup>[and with fine] and such of the assets and <sup>5</sup>[pecuniary resources] of such <sup>6</sup>[holder of public office or person, as are] found to be disproportionate to the known sources of his income or which <sup>7</sup>[are] acquired by money obtained through corruption and corrupt practices whether in his name or in the name of any of his dependents, or benamidars shall be <sup>8</sup>\* \* \* forfeited to the appropriate Government <sup>9</sup>[, or the concerned bank or financial institution as the case may be] <sup>3</sup>[:]

<sup>3</sup>[Provided that the convict shall be entitled to benefit under section 382-B of the Code.]

- <sup>10</sup>[(b) The offences specified in the Schedule to this Ordinance shall be punishable in the manner specified therein.

- (c) The Federal Government may, by notification in the official Gazette, amend the Schedule so as to add any entry thereto or modify or omit any entry therein.

<sup>3</sup>[(d) \* \* \* \* \*]]

<sup>1</sup>Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s.11 for "A person".

<sup>2</sup>Ins. *ibid.*,

<sup>3</sup>Subs., added and omitted by the Act XI of 2022, s. 9.

<sup>4</sup>Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s.11, for "or with fine or with both".

<sup>5</sup>Subs. *ibid.*, for "property".

<sup>6</sup>Subs. *ibid.*, for "person which is.".

<sup>7</sup>Subs. *ibid.*, for "is".

<sup>8</sup>The words "liable to be" omitted by the National Accountability Bureau (amdt) Ord., 2002 (133 of 2002), s. 11.

<sup>9</sup>Added *ibid.*

<sup>10</sup>Subs. *ibid.* for "sub-section (b)".

**12. Power <sup>1</sup>[\*\*\*] to freeze property.—**

- (a) The Chairman NAB or the court trying <sup>2</sup>[an accused] for any offence as specified under this Ordinance, may, at any time, if there appear reasonable grounds for believing that the accused has committed such an offence, order the freezing of his property <sup>3</sup>[\* \* \*] or part thereof, whether in his possession or in the possession of any relative, associate or person on his behalf.
- (b) If the property ordered to be frozen under sub-section (a) is a debt or other movable property, the freezing may be made:
  - (i) by seizure; or
  - (ii) by appointment of receiver; or
  - (iii) by prohibiting the delivery of such property to the accused or to anyone on his behalf; or
  - (iv) by all or any of such or other methods as the court or the Chairman NAB as the case may be, deem fit.
- (c) If the property ordered to be frozen is immovable, the freezing shall, in the case of land paying revenue, be made through the Collector of the district in which the land is situated, and in all other cases—
  - (i) by taking possession; or
  - (ii) by appointment of receiver; or
  - (iii) by prohibiting the payment of rent or delivery of property to the accused or to any other person on his behalf; or
  - (iv) by all or any of such methods as the Chairman NAB or the Court may deem fit:

Provided that any order of seizure, freezing, attachment or any prohibitory order mentioned above by the Chairman NAB shall remain in force for a period not exceeding <sup>4</sup>[fifteen] days unless confirmed by the <sup>5</sup>[\*] Court, where the Reference under this Ordinance shall be sent by <sup>6</sup>[Chairman] NAB:

Provided further that notwithstanding <sup>7</sup>[anything to the contrary contained herein,] the order of <sup>6</sup>[Chairman] NAB or the Court shall be effective from the time of passing thereof or proclamation thereof in a newspaper, widely circulated and dispatch at the last known address of the accused <sup>8</sup>[either by registered post A.D. or courier service or <sup>9</sup>[\* \* \*] electronic media as the <sup>10</sup>[Court] may deem proper having regard to the facts and circumstances of the case.]

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<sup>1</sup>The words “of the Court” omitted by the National Accountability Bureau (Amdt) Ord., 2000 (4 of 2000), s. 7

<sup>2</sup>Subs. by Ord. No.133 of 2002, s.13, for “a person”.

<sup>3</sup>The words and comma “movable or immovable,” omitted *ibid.*,

<sup>4</sup>Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s. 9, for “30.”.

<sup>5</sup>The word “Accountability” omitted by the National Accountability Bureau (Amdt.) Ordinance. 2002 (133 of 2002), s.13.

<sup>6</sup>Ins. *ibid.*,

<sup>7</sup>Subs, *ibid.*, for “that”.

<sup>8</sup>Added by the National Accountability Bureau (Second Amdt.) Ordinance, 2000 (24 of 2000), s. 5.

<sup>9</sup>The words “any other mode of” omitted by Ord. No. 133 of 2002. s. 13.

<sup>10</sup>Subs, *ibid.*, for “court”.

<sup>11</sup>Omitted by Act XVI of 2022, s.7



- (d) If the property ordered to be frozen consists of livestock or is of a perishable nature, the Chairman NAB, or the Court may, if it deems proper and expedient, order the immediate sale thereof and the proceeds of the sale may be deposited with the Chairman NAB or the Court, or as either may direct as Appropriate.
- (e) The powers, duties, and liabilities of a receiver, if any, appointed under this section shall be the same as those of a receiver appointed under Order-XL of the Code of Civil Procedure, 1908 (Act V of 1908).
- <sup>1</sup>[(f) The order of freezing mentioned in sub-sections 'a' to 'e' shall remain operative until the final disposal of the case by the Court, and in the event of the acquittal of the accused, shall continue to remain operative for a period of ten days after receipt of certified copy of the order of acquittal <sup>2</sup>[or release] by NAB, whereafter it shall be subject to an order by the court in which an appeal, if any, is filed.]

### 13. Claim or objection against freezing.—

- (a) Notwithstanding the provisions of any law for the time being in force, the <sup>3</sup>[\*] Court shall have exclusive jurisdiction to entertain and adjudicate upon all claims or objections against the freezing of any property under section 12 above. Such claims or objection shall be made before the <sup>3</sup>[\*] Court within 14 days from the date of the order freezing such property.
- (b) The Court may for sufficient cause extend the time for filing such claims or objections for a period not exceeding additional 14 days.
- <sup>4</sup>[(c) The accused or any other aggrieved party, whose claim or objection against freezing of property has been dismissed by the Court, may, within ten days file an appeal against such order before the High Court.]

<sup>5</sup>[14. \* \* \* \* \*]

### 15. Disqualification to contest elections <sup>6</sup>[or to hold public office].—

- <sup>7</sup>[(a) Where an accused person is convicted <sup>8</sup>[of an offence under section 9, of this Ordinance] he shall forthwith cease to hold public office, if any, held by him and further he shall stand disqualified for a period of ten years, to be reckoned from the date he is released after serving the sentence, for seeking or from being elected, chosen, appointed or nominated as a member or representative of any public body or any statutory or local authority or in service of Pakistan or of any Province:

<sup>1</sup>Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s. 9, for sub-section (f).

<sup>2</sup>Ins. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s 13.

<sup>3</sup>The word "Accountability" omitted *ibid.*, s. 14.

<sup>4</sup>Subs. by Ord. No. 35 of 2001, s. 10. for sub-section (c), which was previously amended by Ord. No. 4 of 2000, s. 8.

<sup>5</sup>Omitted by Act. XI of 2022, S.10.

<sup>6</sup>Added by the National Accountability Bureau (Amdt) Ord., 2000 (4 of 2000), s.10.

<sup>7</sup>Subs. by Ord. 35 of 2001, s.12, for sub-section (a).

<sup>8</sup>Subs. by Ord. no.133 of 2002 s.16, for certain words.



Provided that any accused person who has availed the benefit <sup>11</sup>[\*] <sup>1</sup>[\* \*] of section] 25 shall also be deemed to have been convicted for an offence under this Ordinance, and shall forth with cease to hold public office, if any, held by him and further he shall stand disqualified for a period of ten years, to be reckoned from the date he has discharged his liabilities relating to the matter or transaction in-issue, for seeking or from being elected, chosen, appointed or nominated as a member or representative of any public body or any statutory or local authority or in service of Pakistan or of any Province.]

- (b) Any person convicted of an offence <sup>7</sup>[under section 9 of this Ordinance] shall not be allowed to apply for or be granted or allowed any financial facilities in the form of any loan or advances <sup>8</sup>[or other financial accommodation by] any bank or financial institution <sup>9</sup>[owned or controlled by the Government] for a period of 10 years from the date of conviction.

<sup>3</sup>**[16. Case management and trial of offences.—**(a) Notwithstanding anything contained in any other law for the time being in force, an accused shall be prosecuted for an offence under this Ordinance in the Court established under this Ordinance and the case shall be disposed of within one year.

- (b) The Court shall sit at such place or places as the Federal Government may, by order, specify in this behalf.
- (c) Where more Courts than one have been established at a place, the Chief Justice of the High Court <sup>11</sup>[\*\*\*] concerned shall designate a Judge of any such Court to be an administrative Judge and a case triable under this Ordinance shall be filed before the Court of the Administrative Judge who may either try the case himself or, assign it for trial by any other <sup>11</sup>[Court established] at that place at any time prior to the framing of the charge.
- (d) In respect of a case assigned to a Court under sub-section (c), all orders made or proceedings taken before the assignment shall be deemed to have been made or taken by the Court to which the case has been assigned.
- <sup>10</sup>[(e) Notwithstanding anything contained in this section, an accused shall be tried for an offence under this Ordinance in the Court in whose territorial jurisdiction the offence is alleged to have been committed:

Provided that NAB shall file the reference, after the investigation is fully completed, which shall be treated as the final reference, and no supplementary reference shall be filed thereafter, unless investigation reveals new facts and with the permission of the Court.]]

<sup>4</sup>**[16A. Transfer of cases.—**

- (a) Notwithstanding anything contained in any other law for the time being in force, the Chairman NAB may apply to any court of law or tribunal that any case involving <sup>5</sup>[any] offence under this Ordinance pending before such court or tribunal shall be transferred to a Court established under this Ordinance, then such other <sup>11</sup>[court or tribunal] shall transfer the said case to any Court established under this Ordinance and it shall <sup>6</sup>[be deemed to be a reference under section 18 of <sup>11</sup>[this Ordinance], and it shall] not be necessary for the Court to recall any witness or again to record any evidence that may have been recorded.

<sup>1</sup>Subs. by Ord. No. 133 of 2002, s.16, for "section".

<sup>2</sup>Omitted by Act. XI of 2022, S.11

<sup>3</sup>Subs. by Act. XI of 2022, S.12

<sup>4</sup>New section 16A added by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s. 12.

<sup>5</sup>Subs. by Ord. No. 133 of 2002, s. 18, for "a Schedule".

<sup>6</sup>Ins. *Ibid*

<sup>7</sup>Subs. *Ibid*, s. 16

<sup>8</sup>Subs. by the National Accountability Bureau (Second Amdt.) Ord. 2000 (24 of 2000), s.6 for "from".

<sup>9</sup>Subs. *Ibid*, for "in the public sector"

<sup>10</sup>Subs. by Act XVI of 2022, s.8

<sup>11</sup>Omitted and Subs. by Act. No XXIV of 2023 by ss.7-9.

<sup>1</sup>[(b) In respect of any case pending before a Court, <sup>2</sup>[if] the Prosecutor General Accountability or any Special Prosecutor authorised by him in this behalf, having regard to the facts and circumstances of the case and in the interest of justice and for the protection and safety of witnesses, considers it necessary that such case is <sup>5</sup>[required to be] transferred for trial, he may apply, for the transfer of the case from any such Court in one Province to a Court in another Province or from one <sup>2</sup>[Court] in a Province to another Court in the same Province.

(i) to the Supreme Court of Pakistan in case the transfer is intended from a Court in a Province to a Court in another Province; and

(ii) to the High Court of the Province in case the transfer is intended from one Court in a Province to another Court in the same Province<sup>5</sup>[:]

and the Supreme Court or the High Court, as the case may be, if it is in the interest of justice, transfer the case from one <sup>2</sup>[Court] to another <sup>2</sup>[Court] and the case so transferred shall be tried under this Ordinance without recalling any witness whose evidence may have been recorded.

(c) The accused may also make an application to the Supreme Court for the transfer of a case from a Court in one Province to a Court in another Province and to the High Court for transfer of a case from one Court in a Province to another Court in the same Province and the Supreme Court or the High Court, as the case may be, if it is in the interest of justice, transfer the case from one Court to another Court, and the case so transferred shall be tried under this Ordinance without recalling any witness whose evidence may have been recorded.]]

<sup>4</sup>[(d) The provisions of this section shall *mutatis mutandis* apply to the Islamabad Capital Territory.]

<sup>3</sup>[**16B. Contempt of Court.**—The Court shall have the power to punish for contempt of court with imprisonment for a term which may extend to six months and with fine which may extend to one million rupees any person who—

(a) abuses, interferes with or obstructs the process of the Court in any way or disobeys any order or direction of the Court;

(b) scandalizes the Court or otherwise does anything which tends to bring the Court or a person constituting the Court into hatred, ridicule or contempt;

(c) does anything which tends to prejudice the determination of a matter pending or most likely to come up before the Court; or

(d) does anything which, by any other law, constitutes, contempt of court.

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<sup>1</sup>Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001) s. 14, for sub-section (b).

<sup>2</sup>Subs. & Ins. by Ord. No. 133 of 2002, s. 18, for “court”.

<sup>3</sup>New section 16B ins. by the National Accountability Bureau (Second Amdt.) Ordinance, 2000 (24 of 2000), s. 7.

<sup>4</sup>Added by Act XVI of 2022, s.9

<sup>5</sup>Ins. and Subs. by Act XXIV of 2023 by s.9.

<sup>1</sup>[\* \* \* \* \*]

**17. <sup>2</sup>[Provisions] of the Code to apply.—**

- (a) Notwithstanding anything contained in any other law for the time being in force, unless there is anything inconsistent with the provisions of this Ordinance, the provisions of the Code of Criminal procedure, 1898, (Act V of 1898) shall *mutatis mutandis*, apply to the proceedings under this <sup>3</sup>[Ordinance].
- (b) Subject to sub-section (a), the provisions of Chapter XXIIA of the Code shall apply to trials under this Ordinance.

<sup>7</sup>[(c) \* \* \* \* \*]

- <sup>5</sup>[(d) Notwithstanding anything in section 234 of the Code, a person accused of more offences than one of the same kind committed during the space of any number of years, from the first to the last of such offences, may be charged with and tried at one trial for any number of such offences.]

**18. Cognizance of offences.—**

- (a) The <sup>4</sup>[\*]Court shall not take cognizance of any offence under this Ordinance except on a reference made by <sup>6</sup>[the Chairman NAB or an officer of the NAB duly authorised by him.]

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<sup>1</sup>*Explanation* omitted by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s. 15.

<sup>2</sup>Subs. by Ord. no.133 of 2002, s.19, for "Provision".

<sup>3</sup>Subs. *ibid.*, for "Order".

<sup>4</sup>The word "Accountability" omitted by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002) s. 20.

<sup>5</sup>New sub-section (d) ins. *ibid.*, s.19.

<sup>6</sup>Subs. by the National Accountability Bureau (Second Amdt.) Ordinance, 2000 (24 of 2000), s. 8, for certain words.

<sup>7</sup>Omitted. by Act XVI of 2022, s.10

(b) A reference under this Ordinance shall be initiated by the <sup>1</sup>[\*] National Accountability Bureau on—

(i) a reference received from the <sup>2</sup>[\*\*\*] appropriate government; or

(ii) receipt of a complaint; or

(iii) <sup>3</sup>[its] own accord.

<sup>4</sup>[(c) Where the Chairman NAB, or an officer of the NAB duly authorized by him, is of the opinion that it is, or may be, necessary and appropriate to initiate proceedings against any person, he shall refer the matter for inquiry <sup>5</sup>[. If after completion of inquiry the allegations of commission of an offence under this Ordinance are substantiated with material evidence, the matter shall be converted into investigation:

Provided that the report of the inquiry shall be provided to the accused.]]

(d) The responsibility for inquiry into and investigation of an offence alleged to have been committed under this Ordinance, shall rest on the NAB to the exclusion of any other agency or authority, unless any agency or authority is required to do so by the Chairman <sup>6</sup>[NAB] <sup>7</sup>[or by an officer of the NAB duly authorised by him]<sup>5</sup>[\*].

<sup>5</sup>[(e) \* \* \* \* \*

(f) Any Inquiry <sup>8</sup>[or] Investigation under this Ordinance shall be completed <sup>5</sup>[within six months] <sup>9</sup>[\*\*\*].

(g) The <sup>10</sup>[\*] Chairman NAB, <sup>11</sup>[or <sup>12</sup>[\*] an officer of the NAB duly authorized by him,] shall appraise the material and the evidence placed before him during the inquiry and the investigation, and if he decides that it would be proper and just to proceed further <sup>13</sup>[and there is sufficient material to justify filing of a reference], he shall refer the matter to <sup>14</sup>[a] Court.

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<sup>1</sup>The word “Chairman” omitted, by NAB (amdt) Ordinance, 2000 (24 of 2000), s.8.

<sup>2</sup>The words “Chief Executive of an” omitted by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s. 13.

<sup>3</sup>Subs. by Ord. No. 24 of 2000, s. 8 for “his”.

<sup>4</sup>Subs. *ibid* for the original sub-section (c).

<sup>5</sup>Subs. and Omitted by Act. XI of 2022, S. 13

<sup>6</sup>Ins. by Ord. No. 133 of 2002, s. 20.

<sup>7</sup>Subs. by Ord. No. 24 of 2000, s. 8 for “or/and Deputy Chairman”.

<sup>8</sup>Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002) s. 20, for “and”.

<sup>9</sup>The Certain words omitted by the National Accountability Bureau (Second Amdt.) Ordinance, 2000 (24 of 2000), s. 8.

<sup>10</sup>The word “Deputy” omitted by the national Accountability Bureau (Amdt) Ord. 2000 (4 of 2000), s. 13.

<sup>11</sup>Ins. by Ord. no. 24 of 2000, s.8.

<sup>12</sup>The word “by” omitted by the National Accountability Bureau (Amdt) Ord. 2001 (35 of 2001), s.16.

<sup>13</sup>Ins. *ibid*.

<sup>14</sup>Subs. by Ord. No.133 of 2002, s.20, for “an Accountability”.

- (h) If a complaint is inquired into and investigated by the NAB and it is concluded that the complaint received was *prima facie frivolous* or has been filed with intent to malign or defame any persons, the Chairman <sup>1</sup>[NAB] or Deputy Chairman NAB or <sup>2</sup>[an officer of the NAB duly authorised by the Chairman NAB], may refer the matter to the Court, and if the complainant is found guilty he shall be punishable with imprisonment for a term which may extend to one year, or with fine or with both.

**19. Power to call for information.**—<sup>10</sup>[(1)] The Chairman NAB or <sup>3</sup>[an officer of the NAB duly authorised by him] may, during the course of an inquiry <sup>4</sup>[or investigation] <sup>5</sup>[of an offence under this Ordinance]:—

- (a) call for information from any person <sup>9</sup>[with regard to particulars of the subject inquiry or investigation] for the purpose of satisfying himself whether there has been any contravention of the provisions of this Ordinance or any rule or order made there under;
- (b) require any person to produce or deliver any document or thing useful or relevant <sup>9</sup>[with regard to the subject inquiry or investigation];
- (c) examine any person acquainted with the facts and circumstances of the case <sup>9</sup>[with regard to the subject inquiry or investigation] ; <sup>11</sup>[and] <sup>6</sup>[\*]
- <sup>7</sup>[(d) require an bank or financial institution, notwithstanding anything contained in any other law for the time being in force, to provide any information relating to any person whosoever, including copies of entries made in a bank's or a financial institution's books such as ledgers, day books, cash books and all other books including record of information and transactions saved in electronic or digital form, and the keepers of such books or records shall be obliged to certify the copies in accordance with law <sup>9</sup>[with regard to the subject inquiry or investigation] <sup>8</sup>[.]]

<sup>9</sup>[<sup>12</sup>[(2)] <sup>11</sup>[Any] person called to provide information <sup>11</sup>[under sub-section (1)] in relation to an offence alleged to have been committed under this Ordinance, shall be informed if he is an accused person or otherwise, and if the person is alleged to have committed an offence he shall be informed of the allegations against him in such manner as would enable him to file his defence.]

<sup>1</sup>Ins, by the National Accountability Bureau (Amdt.) Ord. 2002 (133 of 2002) s. 20.

<sup>2</sup>Subs. by the National Accountability Bureau (Amdt.) Ord. 2002 (133 of 2002) s. 20. for “the prescribed law officer”.

<sup>3</sup>Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002) s. 21, for “any authorised officer”.

<sup>4</sup>Ins. by the National Accountability Bureau (Amdt) Ordinance 2000 (4 of 2000), s. 14.

<sup>5</sup>Subs. by Ord. No. 133 of 2002, s. 21, for “in connection with the contraventions of any provisions of this Ordinance.”

<sup>6</sup>The word “and” omitted *ibid*.

<sup>7</sup>Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s. 17 for clause (d).

<sup>8</sup>Subs. by Act No. XXIV of 2023 s.10 for the expression “; and”.

<sup>9</sup>Ins. and Subs. by Act XVI of 2022, s.11

<sup>10</sup>The existing provision of section 19 shall be numbered as sub-section (1) by Act No.XXIV of 2023 by s.10.

<sup>11</sup>Ins. and Subs. by Act No. XXIV of 2023 s.10.

<sup>12</sup>Clause (e) re-numbered as sub-section 2 by Act XXVI of 2023 s.10.



## 20. Reporting of suspicious financial transactions. —

- (a) Notwithstanding anything contained in any law for the time being in force, it shall be the duty of all banks and financial institutions to take prompt and immediate notice of all unusual or large transactions <sup>1</sup>[in an] account, which have no apparently genuine economic or law full purpose and upon *bonafide* professional judgment of the Bank <sup>2</sup>[or financial institution] that such transactions could constitute or be related to <sup>3</sup>[an offence under this Ordinance], the manager or director of such <sup>4</sup>[Bank or] financial institution shall report all such transactions to the Chairman NAB forthwith by the quickest possible mode of communication to be confirmed in writing.
- (b) Whoever fails to supply the information in accordance with sub-section (a) shall be punishable with rigorous imprisonment which may extend to 5 years, <sup>5</sup>[and] with fine <sup>6</sup>[\*\*\*].

<sup>11</sup>[**Explanation.** —For the purposes of this section, a transaction in cash over two million Rupees shall be considered as an unusual or large transaction.]

<sup>7</sup>[(c) \* \* \* \* \*]

**21. International Cooperation Request for mutual legal assistance.**<sup>12</sup>[(1)] The Chairman NAB or any officer authorized by the Federal Government may request a Foreign State to do <sup>8</sup>[any or all of] the following acts in accordance with the law of such State: —

- (a) have evidence taken, or documents or other articles produced;
- (b) obtain and execute search warrants or other lawful instruments authorizing search for things relevant to investigation or proceedings in Pakistan believed to be located in that State, and if found, seize them;
- (c) freeze assets, by whatever processes are lawfully available in that State, to the extent to which the assets are believed on reasonable grounds to be situated in that State;
- (d) confiscate articles and forfeit assets to the extent to which the articles or assets, as the case may be, are believed to be located in that State;
- (e) transfer to Pakistan any such evidence, documents, things, articles, assets or proceeds realized from the disposal of such articles or assets; <sup>13</sup>[and] <sup>9</sup>[\*]
- (f) transfer in custody to Pakistan a person detained in <sup>10</sup>[that] State who consent to assist Pakistan in the relevant investigation or proceedings <sup>13</sup>[.]

<sup>1</sup>Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s. 18, for “with context to the”.

<sup>2</sup>Subs. *ibid.*, for “suspicion”.

<sup>3</sup>Subs. by Ord. No. 133 of 2002 s. 22, for certain words.

<sup>4</sup>Ins. by Ord. No. 35 of 2001, s. 18.

<sup>5</sup>Subs. by Ord. No. 133 of 2002, s. 22, for “or”.

<sup>6</sup>The Comma and words “, or with both” omitted *ibid.*

<sup>7</sup>Sub-section (c) omitted *ibid.*

<sup>8</sup>Ins. *ibid.*, s.23.

<sup>9</sup>The word “and” omitted by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001) s. 19.

<sup>10</sup>Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 23, for “the foreign”.

<sup>11</sup>Added by Act XVI of 2022, s.12

<sup>12</sup>The existing provision of section 21 shall be numbered as sub-section (1) by Act XXIV of 2023 by s.11.

<sup>13</sup>Added and Subs. by Act No. XXIV of 2023 s.11.

<sup>1</sup>[(g) \* \* \* \* \*]

<sup>2</sup>[<sup>6</sup>(2)] <sup>7</sup>[Notwithstanding] anything to the contrary contained <sup>7</sup>[in sub-section (1)], the Chairman NAB may, on such terms and conditions as he deems fit, employ any person or organisation, whether in Pakistan or abroad, for detecting, tracing or identifying assets acquired by an accused in connection with an offence under this Ordinance, and secreted or hoarded abroad, or for recovery of and repatriation to Pakistan of such assets.]

## 22. Jurisdiction.—

- (a) The Chairman NAB may <sup>3</sup>[inquire into and] investigate any suspected offence which appears to him on reasonable grounds to involve <sup>4</sup>[an offence under] this Ordinance, and has been referred to him, or of his own accord.
- (b) The Chairman NAB may, if he thinks fit, conduct any such investigation in conjunction with any other agency or any other person <sup>5</sup>[\*] who is, in the opinion of the Chairman NAB, a proper Agency or person to be concerned in it.

<sup>1</sup>[23. \* \* \* \* \*]

<sup>1</sup>[24. Arrest.—(a) The Chairman NAB may issue warrant of arrest during the course of investigation under this Ordinance, if—

- (i) the accused is intentionally or willfully not joining the investigation after repeated notices;
  - (ii) the accused is attempting to abscond;
  - (iii) there are sufficient grounds that the accused would temper with the prosecution evidence; or
  - (iv) there is credible information regarding repetition or continuation of offence under this Ordinance.
- (b) If the Chairman, NAB, or an officer of the NAB duly authorized by him, decides to refer the case to a Court, such reference along-with report of Investigation Officer shall contain the substance of the offence or offences as the case may be, alleged to have been committed by the accused and a copy of such reference shall be forwarded to the Registrar of the Court to which the case has been sent to try the accused, and another copy shall be delivered to the accused.
- (c) The provisions of sub-section (a) shall also apply to cases, which have already been referred to the Court.

<sup>1</sup>Omitted and Subs. by Act. XI of 2022, Ss. 14, 15 and 16.

<sup>2</sup>New clause (h) added by the National Accountability Bureau (Amdt.) Ordinance, 2002(133 of 2002) s. 23.

<sup>3</sup>Ins. by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s. 15.

<sup>4</sup>Subs. by Ord. No. 133 of 2002, s. 24, for certain words.

<sup>5</sup>The word and oblique “which” omitted *ibid*.

<sup>6</sup>Clause (h) re-numbered as sub-section 2 by Act No. XXIV of 2023, s.11.

<sup>7</sup>Subs. by Act No. XXIV of 2023 s.11.

- (d) Notwithstanding anything contained in the Code, where the holder of a public office or any other person accused of an offence is arrested by NAB under this Ordinance, NAB shall, <sup>3</sup>[at the time of arrest], inform him of the grounds and substance on the basis of which he has been arrested and produce him before, the Court within a period of twenty four hours of arrest excluding the time necessary for the journey from the place of arrest to the Court and such person shall, having regard to the facts and circumstances of the case, be liable to be detained in the custody of NAB for purpose of inquiry and investigation for a period not exceeding fourteen days.
- (e) The chairman, NAB may declare and notify any place as a police station or a sub-jail at his discretion.]

**<sup>1</sup>[25. Voluntary return and plea bargain.—**

- (a) Notwithstanding anything contained in section 15 or in any other law for the time being in force, where a holder of public office or any other person, prior to the authorization of investigation against him, voluntarily comes forward and offers to return the assets or gains acquired or made by him in the course, or as the consequence, of any offence under this Ordinance, the Chairman NAB may accept such offer and after determination of the amount due from such person and its deposit with the NAB discharge such person from all his liability in respect of the matter or transaction in issue:

Provided that the matter is not *sub judice* in any court of law.

- (b) Where at any time after the authorization of investigation, before or after the commencement of the trial or during the pendency of an appeal, the accused offers to return to the NAB the assets or gains acquired or made by him in the course, or as a consequence, of any offence under this Ordinance, the Chairman, NAB, may, in his discretion, after taking into consideration the facts and circumstances of the case, accept the offer on such terms and conditions as he may consider necessary, and if the accused agrees to return to the NAB the amount determined by the Chairman, NAB, the Chairman, NAB, shall refer the case for the approval of the Court, or as the case may be, the Appellate Court and for the release of the accused<sup>2</sup>[:]

<sup>4</sup>[Provided that statement of an accused entering into plea bargain or voluntarily return shall not prejudice case of any other accused:

Provided further that in case of failure of accused to make payment in accordance with the plea bargain agreement approved by the Court, the agreement of plea bargain shall become inoperative to the rights of the parties immediately.]

- <sup>4</sup>[(ba) Where an accused challenges validity of order approving plea bargain or it comes to the knowledge of the Court otherwise that the plea bargain was a result of duress, coercion or any other illegal pressure exerted on the accused during the course of inquiry or investigation, the Court after hearing both the parties may recall the approval of plea bargain to the extent of that accused.]

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<sup>1</sup>Subs. by Ord. No. 133 of 2002, s. 27. for “section 25”, which was previously amended by various enactments.

<sup>2</sup>Subs. by Act. XI of 2022, S. 17.

<sup>3</sup>Subs. by Act XVI of 2022, s.13

<sup>4</sup>Subs. and Ins. by Act XVI of 2022, s.14

- (c) The amount deposited by the accused with the NAB shall be transferred to the Federal Government or, as the case may be, a Provincial Government or the concerned bank or financial institution, company, body corporate, co-operative society, statutory body, or authority concerned <sup>8</sup>[\* \* \*].]

<sup>1</sup>[25A. Payment of loans, etc.—

- <sup>2</sup>[(a) Where <sup>3</sup>[an accused person] has been arrested or is in the custody of NAB or apprehends such arrest or custody for the investigation of the charge against him of committing an offence of wilful default on account of non-payment of dues to a bank or financial institution or Co-operative Society, he may at any stage before or after such arrest or before, during or after such custody or investigation apply to the Governor, State Bank of Pakistan for reconciliation of his liability through the Conciliation Committee and the Governor may, if he deems fit, refer the matter to the Conciliation Committee.
- (aa) The Governor, State Bank of Pakistan shall constitute one or more Conciliation Committees for the purposes of this Ordinance.]
- <sup>4</sup>[(b) The Conciliation Committee shall consist of a nominee of the Governor, State Bank of Pakistan, being a senior officer of the State Bank well qualified in the profession of banking who shall be the Chairman of the Committee, two nominees of the NAB to be nominated by the Chairman NAB, two chartered accountants to be nominated by the Governor, State Bank of Pakistan, one Chartered Accountant to be nominated by the Council of the Institute of Chartered Accountants of Pakistan, Karachi, such nomination to be obtained by the Governor, State Bank of Pakistan, a Chartered Accountant to be nominated by the <sup>5</sup>[accused] and a Chartered Accountant to be nominated by the lender bank or financial institution.

*Explanation.* —Where the <sup>6</sup>[lender] is a consortium or group of banks or financial institutions, the lender means the lead bank or financial institution.

- (bb) The Chairman of the conciliation Committee shall convene the meetings and conduct proceedings of the <sup>7</sup>[Conciliation] Committee in the manner he deems fit.]

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<sup>1</sup>New section 25A ins. by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s. 18.

<sup>2</sup>Subs. by the National Accountability Bureau (Second Amdt.) Ordinance, 2000 (24 of 2000), s. 11, for sub-section (a) which was previously amended by Ord. No. 4 of 2000, s. 18.

<sup>3</sup>Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 28, for “a person”.

<sup>4</sup>Subs. by Ord. No. 24 of 2000, s. 11, for sub-section (b).

<sup>5</sup>Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 28, for “borrower”.

<sup>6</sup>Subs. *ibid.*, for “Leader”.

<sup>7</sup>Ins. *ibid.*,

<sup>8</sup>Omitted. by Act XVI of 2022, s.14



- <sup>1</sup>[(c) The Conciliation Committee, after examination of the record of the lending bank or financial institution and the <sup>2</sup>[accused] and after hearing the parties through their Chartered <sup>3</sup>[Accountants], shall determine the amount outstanding against the <sup>2</sup>[accused] calculated in accordance with law, rules, regulations and circulars of the State Bank of Pakistan and further determine the manner and the schedule of repayment having regard to the facts of each case. The <sup>2</sup>[accused], if he so desires, shall be heard at commencement and before the conclusion of proceedings:

Provided that the <sup>2</sup>[accused] shall have the right to have access to, and instruct, the Chartered Accountant representing him before the Conciliation Committee even if the <sup>2</sup>[accused] is in <sup>4</sup>[\*] custody, during the proceedings of the Conciliation Committee.]

- (d) The Conciliation Committee shall conclude the reference within thirty days and its recommendations shall be recorded by its Chairman and shall contain the views of all member of the <sup>5</sup>[Conciliation] Committee. The recommendations of the Conciliation Committee shall be submitted to the <sup>6</sup>[Governor, State Bank of Pakistan].
- <sup>7</sup>[(e) The Governor, State Bank of Pakistan shall consider the recommendations submitted to him under sub-section (d) and may accept the recommendations or may, for reasons to be recorded, pass such other appropriate order thereon as he deems fit. The acceptance of the recommendations of the <sup>5</sup>[Conciliation] Committee or passing any other order as aforesaid shall constitute the decision of the Governor, State Bank of Pakistan.]
- <sup>8</sup>[(f) Where the <sup>2</sup>[accused] undertakes to repay the amount as determined by the Conciliation Committee, the Chairman NAB, with the approval of the Court, may release the accused.]
- <sup>9</sup>[(g) The decision of the Governor State Bank of Pakistan shall be communicated to the Chairman NAB, which shall be binding on him, except for valid reasons to be recorded in writing subject to approval of the Court, to be accorded within a period of seven days.]
- <sup>10</sup>[(h) In the event of failure either of the Conciliation Committee to conclude the reference within thirty days of the commencement of the conciliation proceedings or the failure of the <sup>2</sup>[accused] to accept and implement the decision of the Governor, State Bank of Pakistan regarding the payment and matters relating thereto, such failure to accept or implement the decision shall be referred to the <sup>11</sup>[\*]Court subject to the provisions of Section 31 D and the Court may proceed with the case thereafter:

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<sup>1</sup>Subs. by the National Accountability Bureau (Second Amdt.) Ordinance, 2000 (24 of 2000), s. 11, for sub-section (c).

<sup>2</sup>Subs. by Ord. No. 133 of 2002, s. 28, for "borrower".

<sup>3</sup>Subs. *ibid.*, for "Accountant".

<sup>4</sup>The word "the" omitted *ibid.*

<sup>5</sup>Ins. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 28.

<sup>6</sup>Subs. by the National Accountability Bureau (Second Amdt.) Ordinance, 2000 (24 of 2000), s. 11, for the "Chairman NAB".

<sup>7</sup>Subs. *ibid.*, for sub-section (e).

<sup>8</sup>Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s. 23, for sub-section (f), which was previously amended by Ord. No. 24 of 2000, s. 11.

<sup>9</sup>Subs. by Ord. No. 35 of 2001, for sub-section (g).

<sup>10</sup>Subs. by Ord. No. 24 of 2000, s. 11, for sub-section (h).

<sup>11</sup>The word "Accountability" omitted by Ord. No. 133 of 2002, s. 28.



Provided that the period of thirty days may be extended by the Governor, State Bank of Pakistan by such further period or periods as he may find necessary having regard to the facts and circumstances of the case and for reasons to be recorded.]

<sup>1</sup>[**26. Tender of pardon.**—(a) Notwithstanding anything contained in the Code, at any stage of inquiry, investigation or trial, the Chairman NAB may, with a view to obtaining the evidence of any person supposed to have been directly or indirectly concerned in or privy to any offence, tender a full or conditional pardon to such a person on condition of his making a full and true disclosure of the whole of the circumstances within his knowledge based on material relating to the said offence including the names of the persons involved therein whether as principals or abettors or otherwise:

Provided that such person shall stand disqualified for a period of ten years, to be reckoned from the date of termination of the trial, for seeking or from being elected, chosen appointed or nominated as a member or representative of any public body or any statutory or local authority or in service of Pakistan or of any Province.

- (b) Every person accepting a tender of pardon under sub-section (a) shall be examined by a Magistrate in the presence of the accused who shall be given an opportunity of cross-examining the person and the person shall also be examined as a witness in the subsequent trial.]
- (c) Subject to sub-section (d), the person to whom pardon has been granted under this section shall not—
  - (i) in the case of a full pardon be tried for the offence in respect of which the pardon was granted; and
  - (ii) in the case of a conditional pardon be awarded a punishment or penalty higher or other than that specified in the grant of pardon notwithstanding the punishment or penalty authorized by law.
- (d) Where the Chairman NAB certifies that in his opinion, any person who has accepted such tender has, either by wilfully concealing anything essential or by giving false evidence through wilful or reckless mis-statement, not complied with the condition on which the tenders <sup>2</sup>[of pardon] was made, such a person may be tried for the offence in respect of which the pardon was so tendered, or for any other offence of which he appears to have been guilty in connection with the said matter including the offence of giving false evidence, which he knows or ought to know is false.
- (e) Any statement made before <sup>3</sup>[a magistrate] by a person who has accepted tender of pardon may be given in evidence against him at <sup>4</sup>[the] trial.

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<sup>1</sup> Subs. by Act XI of 2022, S. 18

<sup>2</sup> Ins. by Ord. No. 133 of 2002, s. 29.

<sup>3</sup> Subs. by the National Accountability Bureau (Second Amdt.) Ordinance. 2000 (24 of 2000). s. 12, for certain words.

<sup>4</sup> Subs. *ibid.*, for “such”.

**27. Power to seek assistance.** The Chairman NAB <sup>1</sup>[,or an officer of the NAB duly authorised by him,] shall have the power to seek full and complete assistance and call for all or any documents and information relevant to or in connection with any matter or <sup>2</sup>[inquiry or investigation] pending before the NAB, <sup>3</sup>[or disposal of any property surrendered to or seized by the NAB,] from any department of the Federal Government, Provincial Government, local authority, bank, financial institution, person or any authority and institution or department in the public sector or the private sector, as he may deem fit and proper to demand or require, <sup>11</sup>[ except to seek information, document or assistance the secrecy of which is protected under the law].

**<sup>4</sup>[28. Appointment of officers and staff in the National Accountability Bureau. —**

- (a) The National Accountability Bureau may, in such manner and on such <sup>12</sup>[terms] and conditions of service, efficiency, discipline and conduct etc. as may be prescribed by rules, appoint such officers and staff as may be considered necessary for the efficient performance of its functions.
- (b) The National Accountability Bureau, may appoint advisers, consultants and experts, on payment of such fee or remuneration as may be prescribed by rules to perform its functions and exercise its powers under this Ordinance.]

**29. Accused to be competent witness.** <sup>5</sup>[An accused] shall be a competent witness for the defence and may give evidence on oath in disproof of the charges made against him:

Provided that the accused shall not be compelled to be a witness against himself:

Provided further that, where an accused <sup>6</sup>[\*] appears as a witness of his own choice and refuses to answer any question, the Court may draw such adverse inference from such refusal as it may think proper.

**30. False evidence etc.**—(a) Notwithstanding anything <sup>7</sup>[to the contrary] contained in <sup>8</sup>[this Ordinance] or any other law <sup>9</sup>[for the time being] in force, on pronouncement of judgement the <sup>10</sup>[\*] Court shall have the jurisdiction and power to take cognizance of an offence committed in the course of the investigation or trial of a case by any officer, any witness, including an expert, who has tendered false evidence in the case, whether he deposed in <sup>12</sup>[Court] or not, or any other person, under sections 176 to 182 of Chapter X, or sections 191 to 204, or 211 to 223, or 225-A of Chapter XI, of the Pakistan Penal Code 1860, (Act XLV of 1860) or under any other law relating to false evidence and offences against public justice, and to summarily try him and award punishment provided for the offence under the law.

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<sup>1</sup>Ins. by the National Accountability Bureau (Second Amdt.) Ord. 2000 (24 of 2000), s. 13.

<sup>2</sup>Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 30, for “proceeding”.

<sup>3</sup>Ins. *ibid.*, s. 30.

<sup>4</sup>Subs. by Act XI of 2022, S. 19.

<sup>5</sup>Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 32, for certain words.

<sup>6</sup>The word “person” omitted by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002) s. 32.

<sup>7</sup>Ins. *ibid.*, s. 33.

<sup>8</sup>Subs. *ibid.*, for the “the preceding provisions”.

<sup>9</sup>Subs. *ibid.*, for “already”.

<sup>10</sup>The word “Accountability” omitted *ibid.*,

<sup>11</sup>Subs. by Act XVI of 2022, s.15

<sup>12</sup>Subs. by Act No. XXIV of 2023 ss.12 & 13.

- (b) For the purpose of trial under sub-section (a), the Court may, as nearly as may be, follow the procedure specified in Chapter XXII of the Code.
- (c) The proceeding under sub-section (a) may be initiated by the <sup>1</sup>[\*] Court on its own accord at any time after the decision of the case or, in the event that there is an appeal, after the decision thereof, or on an application made by the <sup>1</sup>[\*] <sup>2</sup>[prosecution] <sup>3</sup>[or the accused] tried by the Court, within thirty days.

**31. <sup>4</sup>[Prohibition to hamper investigation].**—(a) Notwithstanding anything contained in any other law for the time being in force, if any person concerned with the inquiry <sup>5</sup>[,] investigation and prosecution of a case consciously and deliberately and with malice <sup>6</sup>[\*] compromises, hampers, misleads, jeopardizes or defeats an <sup>7</sup>[inquiry or] investigation of a case under process before NAB or any concerned agency or authority or <sup>8</sup>[the Court or any other court] he shall be <sup>9</sup>[guilty of an offence under this Ordinance punishable with rigorous imprisonment for a term which may extend to ten years].

- (b) No person will be proceeded <sup>10</sup>[against] under this section except with the sanction of a Committee <sup>11</sup>[comprising] the Chairman NAB Deputy Chairman NAB and the Prosecutor General Accountability.

\*<sup>12</sup>[31A. \* \* \* \* \* ]

**<sup>13</sup>[31B. Withdrawal and termination of pending proceedings.]** — (1) Prior to filing of a reference, the Chairman, NAB in consultation with the Prosecutor General, having regard to the totality of facts, circumstances and evidence, may partly, wholly, conditionally or unconditionally withdraw or terminate any proceedings under this Ordinance, if such proceedings are unjustified.

(2) After the filing of a reference, if the Chairman, NAB in consultation with the Prosecutor General, having regard to the totality of facts, circumstances and evidence is of the view that the reference is Partly or wholly unjustified, he may recommend to the Court for approval where the matter is pending that the reference may partly or wholly be withdrawn or terminated and upon such withdrawal or termination—

- (i) if it is made before a charge has been framed, the accused shall be discharged in respect of such offence or offences; and
- (ii) if it is made after a charge has been framed, he shall be acquitted in respect of such offence or offences.]

<sup>1</sup>The word “Special” omitted by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s. 20.

<sup>2</sup>Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s. 24, for “Prosecutor”.

<sup>3</sup>Subs. by Ord. No. 133 of 2002, s. 33, for “of the person accused of an offence”.

<sup>4</sup>Amended by Ord. No.4 of 2000, s.21.

<sup>5</sup>Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 34, for “and”.

<sup>6</sup>The word “aforethought” omitted *ibid.*,

<sup>7</sup>Ins. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s.34.

<sup>8</sup>Subs. *ibid.*, for “any Court or an Court” which was previously amended by Ord. NO. 4 of 2000, s. 21.

<sup>9</sup>Subs. *ibid.*, for certain words.

<sup>10</sup>Subs. *ibid.*, for “with”.

<sup>11</sup>Subs. *ibid.*, for “composing”.

<sup>12</sup>Omitted. by Act XVI of 2022, s.16

<sup>13</sup>Subs. by Act XVI of 2022, s.17

\*Ss. 31A, 31B and 31C Ins. by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s. 22.

**31C.** <sup>1</sup>[Court to take cognizance of offence with prior approval of the State Bank.] No Court established under this Ordinance shall take cognizance of an offence against an officer or an employee of a bank or financial institution for writing off, waiving, restructuring or refinancing any financing facility, interest or mark-up without prior approval of the State Bank of Pakistan.]

<sup>2</sup>[**31D. Inquiry, investigation or proceedings in respect of imprudent bank loans, etc.** Notwithstanding anything contained in this Ordinance or any other law for the time being in force, no inquiry, investigation or proceedings in respect of imprudent loans, defaulted loans or rescheduled loans shall be initiated or conducted by the National Accountability Bureau against any person, company or financial institution without reference from Governor, State Bank of Pakistan:

Provided that cases pending before any Accountability Court before coming into force of the National Accountability Bureau (Second Amendment) Ordinance, 2000, shall continue to be prosecuted and <sup>11</sup>[conducted] without reference from the Governor, State Bank of Pakistan.]

<sup>3</sup>[**31DD. Approval of the State Bank of Pakistan.** —Notwithstanding anything contained in this Ordinance or any other law for the time being in force, no inquiry, investigation or proceedings in respect of a decision of a Board <sup>11</sup>[or credit committee] of a Bank or financial institution, shall be initiated without the prior approval of the Governor, State Bank of Pakistan.]

<sup>4</sup>[**31E. Protection of witnesses.** The Chairman NAB or the Court may in the facts and circumstances of a case take such measures as may be considered necessary for the safety, security and protection of witnesses and their families.]

**32. Appeal** <sup>5</sup>[and revision]. — (a) Any <sup>6</sup>[person convicted or the Prosecutor General Accountability, if so directed by <sup>7</sup>[the Chairman] NAB,] aggrieved by the final judgement and order of the Court under this Ordinance may, within <sup>8</sup>[thirty] days of the final Judgement and order of the <sup>9</sup>[\*] Court prefer an appeal to the High Court <sup>11</sup>[under whose jurisdiction] where the Court is situated <sup>10</sup>[:]

<sup>10</sup>[Provided that no appeal shall lie against any interlocutory order of the Court.]

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<sup>1</sup>Ins by Ord. No. 24 of 2000 s.15.

<sup>2</sup>New section 31D ins. *ibid.*, s. 16.

<sup>3</sup> Ins. by Act XI of 2022, S. 20.

<sup>4</sup>New section 31E, ins. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s. 26.

<sup>5</sup>Added by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 37.

<sup>6</sup>Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s. 23, for “Party to the Proceedings”.

<sup>7</sup>Ins. by Ord. No. 133 of 2002, s. 37.

<sup>8</sup>Subs. by Act XI of 2022, S. 21 for “ten”

<sup>9</sup>The word “Accountability” omitted by Ordinance, 2002 (133 of 2002), s. 37.

<sup>10</sup>Subs. and Ins. by the National Accountability Bureau (Amdt.) Ordinance, 2001, (35 of 2001), s. 27.

<sup>11</sup>Subs. and Ins. by Act No. XXIV of 2023 ss.14-16.



(b) All Appeals against the final Judgement <sup>1</sup>[\* \*] filed before the High Court will be heard by a Bench of not less than two judges constituted by the Chief Justice of the High Court <sup>2</sup>[The provisions contained in section 426 of the Code shall apply *mutatis mutandis* in case of an appeal filed against order of conviction.]

<sup>3</sup>[(c) No revision shall lie against any interlocutory order of the Court.]

<sup>4</sup>[(d) \* \* \* \* \*]

<sup>5</sup>[**33. Transfer of pending proceedings.**— Any and all proceedings pending before a <sup>6</sup>[court] under the Ehtesab Act, 1997 (IX of 1997), shall stand transferred to <sup>7</sup>[a] Court as soon as it is constituted under this Ordinance within the same Province <sup>13</sup>[or area of jurisdiction], and it shall not be necessary to recall any witness or again to record any evidence that may have been recorded.]

<sup>8</sup>[**33A. Payment of bonuses etc.** There may be paid bonuses or *ex-gratia* <sup>9</sup>[payments] to the officers and staff of the <sup>10</sup>[NAB], other Government servants, public servants and rewards to members of public for rendering commendable services in detection, investigation and prosecution of <sup>11</sup>[any offence under this Ordinance] as may be prescribed by rules].

<sup>12</sup>[**33B. Reporting of public contracts.**— All Ministries, Divisions and Attached Departments of the Federal Government, all departments of Provincial and local governments, statutory corporations or authorities established by the Federal Government or Provincial Government and holders of public office shall furnish to NAB a copy of any contract, entered into by such Ministries, Divisions and Attached Departments of the Federal Government, all departments of Provincial Government or local government, statutory corporations or authorities established by the Federal Government or Provincial Government or such holder of public office on its behalf, as the case may be, of the minimum monetary value of fifty million rupees or more, within such time as is reasonably practicable from the date of signing such contract.

**33C. Measures for the prevention of corruption and corrupt practices.**— The Chairman NAB, shall from time to time as he deems fit, constitute committees comprising officers of the NAB or other persons or organisations from the private or public sectors to—

- (a) educate and advise public authorities, holders of public office and the community at large on measures to combat corruption and corrupt practices;
- (b) develop, arrange, supervise, participate in or conduct educational programmes or media campaigns, and generally to disseminate information on the detrimental effects of corruption and corrupt practices and the importance of maintaining the integrity of public administration;

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<sup>1</sup>The words “and order” omitted by Ord. 4 of 2000, s.23

<sup>2</sup>Subs. by Act XI of 2022, S. 21

<sup>3</sup>Subs. by Ord. No. 133 of 2002, s. 37, for “sub-section (c)” which was previously amended by various enactments.

<sup>4</sup>Sub-section (d) omitted by Ord. No. 35 of 2001, s. 27.

<sup>5</sup>Subs. and shall be deemed always to have been so subs, by the National Accountability Bureau (Amdt.) Ordinance, 1999 (19 of 1999), s.3, for the original section 33.

<sup>6</sup>Subs. by Ord. No. 133 of 2002, s. 38, for “Court”.

<sup>7</sup>Subs, *ibid.*, for “an Accountability”.

<sup>8</sup>New section 33A ins. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s.28.

<sup>9</sup>Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002). s. 39, for “payment”.

<sup>10</sup>Subs. *ibid.*, for “National Accountability Bureau”.

<sup>11</sup>Subs. *ibid.*, for certain words.

<sup>12</sup>New sections 33B, 33C, 33D and 33E ins. by Ord. No. 133 of 2002, s. 40.

<sup>13</sup>Ins. by Act No. XXIV of 2023 by s.17.



- (c) examine the laws in force, and also rules and regulations relating to the practice and procedure of various ministries, departments of the Federal Government or Provincial Government, statutory or other public corporations or bodies, and the conduct of holders of public office and to recommend amendments in such laws, rules or regulations, as the case may be, in order to eliminate corruption and corrupt practices;
- (d) instruct, advise and assist any statutory or other public corporation or bodies or upon request, any organisation in the private and public sector on measures for the reduction and elimination of corruption and corrupt practices; and
- (e) monitor the implementation of the instructions and advice as aforesaid and to assess and evaluate the success or otherwise of such instructions and advice on the reduction and elimination of corruption and corrupt practices.

**33D. NAB to submit an annual report.** The Chairman NAB shall as soon as possible after the end of every calendar year but before the last day of March next following, submit to the <sup>1</sup>[National Assembly and the Senate] a report of its affairs for that year which report shall be a public document and on its publication copies thereof shall be provided to the public at a reasonable cost.

**33E. Recovery of amount of fines, etc., as arrears of land revenue.**— Any fine or other sum due under this Ordinance, or as determined to be due by a Court, shall be recoverable as arrears of land revenue.]

<sup>2</sup>**[33F. Restriction on issuance of public statements.** —No official of NAB, in any capacity, shall make any statement in public or to the media regarding persons involved in any inquiry or investigation conducted by NAB until a reference has been filed against such persons.]

<sup>3</sup>**[33G. Punishment for making public statements.** —Whoever contravenes the provisions of section 33F shall be punished with imprisonment for a term which may extend to one year but shall not be less than one month and with a fine of one million Rupees.]

<sup>4</sup>**[34. Power to make rules.** —The Federal Government may, by notification in the official Gazette, make rules to carry out the purposes of this Ordinance.]

<sup>5</sup>**[34A. Delegation of powers.**— The Chairman NAB may, by an order in writing delegate any of his powers to and authorise performance of any of his functions by, an officer of the NAB as he may deem fit and proper, subject to such conditions, if any, as may be specified in the order, for carrying out the purposes of this Ordinance.]

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<sup>1</sup>Subs. by Act XI of 2022, S. 22 for “President”

<sup>2</sup>Ins. by Act XI of 2022, S. 23.

<sup>3</sup>Ins. by Act XI of 2022, S. 24.

<sup>4</sup>Subs. by Act XI of 2022, S. 25

<sup>5</sup>New section 34A ins. by the National Accountability Bureau (Amdt.) Ordinance 2001 (35 of 2001), s. 29.

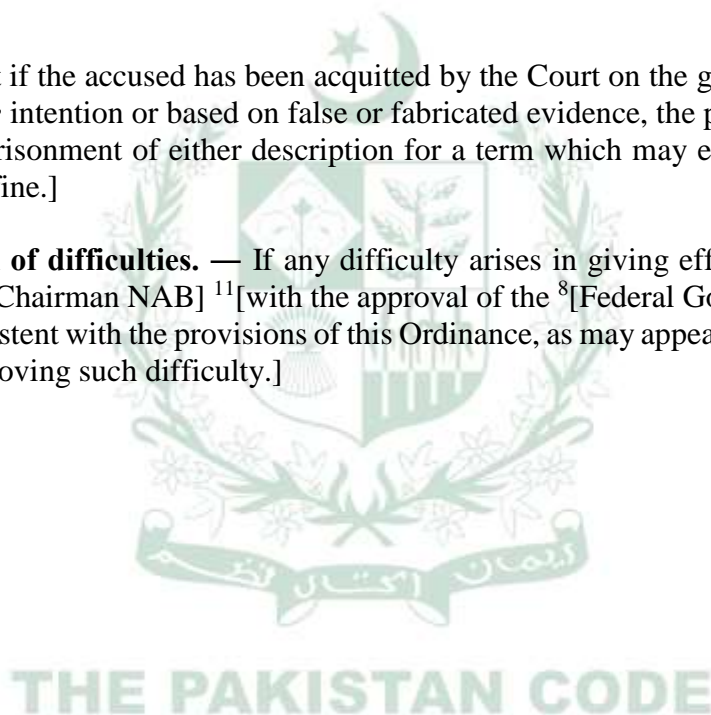
**35. Repeal.** — (a) The Ehtesab Act 1997 shall stand repealed from the date of promulgation of this Ordinance, provided that notwithstanding the repeal of the said Act, any proceedings pending under Ordinance CXI of 1996, Ordinance No. XX of 1997 and the Ehtesab Act, 1997, before any Court established under the said Act of 1997 <sup>1</sup>[\*] or any of the aforesaid Ordinances amending the same, shall <sup>2</sup>[continue under this Ordinance as transferred under <sup>3</sup>[\*\*\*] section 33 to <sup>4</sup>[a] Court.]

<sup>5</sup>[(b) Any case or proceedings pending under the aforesaid Ordinances and the Act of 1997 immediately before the commencement of this Ordinance and transferred to any <sup>6</sup>[Court] <sup>7</sup>[\*\*\*] shall be proceeded with and all subsequent proceedings shall be completed in accordance with, and under the provisions of, this Ordinance.]

**36. Indemnity.** No suit, prosecution, or any other proceedings shall lie against the Federal Government, Provincial Government, Chairman NAB, or any other member of the NAB or any person exercising any power or performing any function under this Ordinance or the Rules made hereunder for any act or thing which has been done in good faith or intended to be done under this Ordinance or the rules thereof <sup>8</sup>[:]

<sup>8</sup>[Provided that if the accused has been acquitted by the Court on the ground that the case was initiated with *malafide* intention or based on false or fabricated evidence, the person responsible shall be punished with imprisonment of either description for a term which may extend to five years and shall also be liable to fine.]

<sup>9</sup>[**37. Removal of difficulties.** — If any difficulty arises in giving effect to any provision of this Ordinance, the <sup>10</sup>[Chairman NAB] <sup>11</sup>[with the approval of the <sup>8</sup>[Federal Government]], may make such order, not inconsistent with the provisions of this Ordinance, as may appear to him to be necessary for the purpose of removing such difficulty.]



<sup>1</sup>The word “and/” omitted by Ord. No. 133 of 2002, s. 42.

<sup>2</sup>Subs. by Ord. No. 4 of 2000, s. 25, for certain words, which was previously ins. by Ord. No. 19 of 1999 s. 4.

<sup>3</sup>The words “sub-section (b) of” omitted by Ord. No. 35 of 2001, s. 30.

<sup>4</sup>Subs. by Ord. No. 133 of 2002, s. 42, for “an Accountability”.

<sup>5</sup>Subs. by Ord. No. 4 of 2000, s. 25, for the original sub-section (b).

<sup>6</sup>Subs. by Ord. No. 133 of 2002, s. 42, for “court”.

<sup>7</sup>The words “established under this Ordinance” omitted *ibid.*,

<sup>8</sup>Subs. and added by Act XI of 2022, Ss. 26-27.

<sup>9</sup>Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s. 31, for section 37.

<sup>10</sup>Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 43 for “President”.

<sup>11</sup>Subs. *ibid.*, for certain words.

<sup>1</sup>[THE SCHEDULE]

[See section 10(b)]

S.NO	Offences	Punishment
(1)	(2)	(3)
1.	Any person who aids, abets or through any wilful act or omission is instrumental in the commission of the offence of wilful default or with wrongful intent for illegal gratification by misuse of power, authority, influence, nepotism, favouritism writes off, waives, restructures or refinances illegally, improperly or without sufficient justification the principal amount of loan on any financial facility, interest or mark-up on any loan or financial facility provided to any person by any bank or financial institution, a co-operative society, a Government department or an authority established or controlled by the Government shall have committed or be deemed to have committed the offence of corruption or corrupt practices.	Rigorous imprisonment for a term which may extend to fourteen years and fine.
2.	Refuses to answer questions, or to provide information to any member of the NAB or any other agency when required to do so.	Rigorous imprisonment for a term which may extend to five years.
3.	Giving false information or fabricating false evidence during inquiry into or investigation of an offence by the NAB or any agency authorised by the NAB in this regard when given by— (a) a complainant, witness or an accused person or any inquiry officer; and  (b) the investigator of the National Accountability Bureau or concerned agency.	Rigorous imprisonment for a term which may extend to five years.  Rigorous imprisonment for a term which may extend to ten years.

<sup>1</sup>Subs by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 44 for “the Schedule”, which was previously amended by various enactments.

S.NO	Offences	Punishment
(1)	(2)	(3)
4.	Misuse of authority or power in committing any offence specified above, by any person holding a public office including any offence under sections 161 to 165A of the Pakistan Penal Code (Act XLV of 1860).	Rigorous imprisonment for a term which may extend to fourteen years.
5.	Deceitfully, fraudulently or dishonestly causing loss to a bank, a financial institution, a co-operative society, a Government department, a statutory body or an authority established or controlled by the Federal Government, a Provincial Government or a local government.	Rigorous imprisonment for a term which may extend to fourteen years.
<sup>1</sup> [6.	Section 168 PPC-Public Servant unlawfully engaging in trade.	Simple imprisonment for one year, or fine, or both.
7.	Section 169 PPC-Public Servant unlawfully buying or bidding for property.	Simple imprisonment for two years, or fine, or both, and confiscation of property, if purchased.
8.	Section 201 PPC-Causing disappearance of evidence of an offence committed, or giving false information touching it to screen the offender <sup>2</sup> [* * *].	Imprisonment of either description for seven years, and fine.

<sup>1</sup>Added by S.R.O. 1065(I)/03 dated 20-11-03.

<sup>2</sup>Omitted by S.R.O. 696(I)/04 dated 12-8-04.

S. No.	Offences	Punishment
(1)	(2)	(3)
9.	Section 218 PPC-Public servant framing an incorrect record or writing with intent to save person from punishment, or property from forfeiture.	Imprisonment of either description for three years, or fine, or both.
10.	Section 219 PPC-Public servant in a judicial proceeding corruptly making and pronouncing an order, report, verdict or decision which he knows to be contrary to .	Imprisonment of either description for seven years, or fine, or both.
11.	Section 468 PPC-Forgery for the purpose of cheating.	Imprisonment of either description for seven years and fine.
12.	Section 471 PPC-Using as genuine a forged document which is known to be a forged.	Punishable for forgery of such document.
13.	Section 472 PPC-Making or counterfeiting a seal, plate, etc., with intent to commit a forgery punishable under section 467 of the Pakistan Panel Code, or possession with like intent any such seal, plate, etc., knowing the same to be counterfeit.	Imprisonment for life or imprisonment of either description for seven years, and fine.
14.	Section 477A Falsification accounts.	Imprisonment of either description for seven years, or fine, or both.]