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NATIONAL ACCOUNTABILITY ORDINANCE

NATIONAL ACCOUNTABILITY ORDINANCE (XVIII of 1999)

(As modified as on 26-03-2010)

CONTENTS

1	<u>Title, Short Title</u>
2	<u>Commencement</u>
3	<u>Ordinance to override other Laws</u>
4	<u>Application</u>
5	<u>Definitions</u>
5A	<u>Tenure of a Judge</u>
5B	<u>Pensionary benefits to serving District and Sessions Judge retiring while serving as Judge of a Court</u>
6	<u>National Accountability Bureau</u>
7	<u>Deputy Chairman National Accountability Bureau</u>
8	<u>Prosecutor General Accountability</u>
9	<u>Corruption and Corrupt Practices</u>
10	<u>Punishment for corruption and Corrupt Practices</u>
11	<u>Imposition of Fine</u>
12	<u>Power to freeze Property</u>
13	<u>Claim or Objection against freezing</u>
14	<u>Presumption against accused accepting illegal gratification</u>
15	<u>Disqualification to contest elections or to hold public Office</u>
16	<u>Trial of offences</u>
16A	<u>Transfer of Cases</u>
16B	<u>Contempt of Court</u>
17	<u>Provisions of Code to apply</u>
18	<u>Cognizance of offences</u>
19	<u>Power to Call for Information</u>
20	<u>Reporting of suspicious financial transactions</u>
21	<u>International Cooperation-Request for mutual legal assistance</u>
22	<u>Jurisdiction</u>
23	<u>Transfer of property Void</u>
24	<u>Arrest</u>
25	<u>Voluntary return and Plea bargain</u>
25A	<u>Payment of loans, etc</u>
26	<u>Tender of pardon</u>
27	<u>Power to seek assistance</u>
28	<u>Appointment of officers and staff in the National Accountability Bureau</u>
29	<u>Accused to be competent witness</u>

30	False evidence etc
31	Prohibition to hamper investigation
31A	Absconding to avoid Service of warrants
31B	Withdrawal from prosecution
31C	Court to take cognizance of offence with prior approval of the State Bank
31D	Inquiry, Investigation or proceedings in respect of imprudent bank loans ,etc
31E	Protection of witnesses
32	Appeal / revision
33	Transfer of pending proceedings
33A	Payment of bonuses etc
33B	Reporting of Public contracts
33C	Measures for the prevention of corruption and corrupt practices
33D	NAB to submit an annual report
33E	Recovery of amount of fines ,etc. as arrears of land revenue
34	Power to make rules
34A	Delegation of Powers
35	Repeal
36	Indemnity
37	Removal of Difficulties
	The Schedule

NATIONAL ACCOUNTABILITY ORDINANCE

* ORDINANCE NO.XVIII OF 1999

□ PAGE 01

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, ¹[misuse or abuse] of power ²[or authority], misappropriation of property, 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, ³[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 ²[money or] assets through corruption, corrupt practices and misuse of power*⁴ or authority;

⁵[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;]

⁶[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;

□ PAGE 02

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 ¹[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:-

²[Short Title]

Commencement

1. This Ordinance may be called the National Accountability ³*Ordinance, 1999 (No.XVIII of 1999).

Ordinance to
override other laws

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

Application

3. ⁴[The provisions of this Ordinance shall have effect notwithstanding anything contained in any other law for the time being in force.]

Definitions:

4. It extends to the whole of Pakistan and shall apply to all persons in Pakistan, ⁵[all citizens of Pakistan] and persons who are or have been in the service of Pakistan wherever they may be, including areas which are part of Federally and Provincially Administered Tribal Areas.

5.-(a) "**Accused**" shall include a person in respect of whom there are reasonable grounds to believe, ⁶[that he] is or has been involved in the commission of any offence ⁷[triable] under this Ordinance ⁸*or is subject of an investigation ⁹[or] inquiry by the National Accountability Bureau, or ¹⁰[any other agency authorised by the National Accountability Bureau in this regard under this Ordinance.]

□ PAGE 03

(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, ¹[the Federal Government and in other cases,] the Provincial Government ²[or the local government] concerned.

(c) "**Assets**" means any property owned, controlled by or belonging to any accused, whether directly or indirectly, or held benami in the name of his spouse or relatives or associates, whether within or outside Pakistan ³* which ⁴[he] cannot reasonably account ²[for], or for which ⁴[he] cannot prove payment of full and lawful consideration.

(d) **"Associates"** means-

(i) any ⁵[person] who is or has been managing the affairs ⁶[of] or keeping accounts ⁷[for] the accused or who enjoys or has enjoyed any benefit from the assets.

⁸***

(ii) any association of persons, body of individuals, partnership ⁹[firm] or private limited ¹⁰[company] within the meaning of Companies Ordinance 1984, of which ¹¹[the accused] is or has been a member, partner or director or which ¹²[has] been promoted, floated, established or run by the ¹³[accused, whether singly or jointly, with other persons.]

¹⁴[(iii) a trustee of any trust declared by the accused, or of which the accused is also a trustee or a beneficiary; and]

☐ PAGE 04

¹[(iv) a benamidar].

²[(da) "benamidar" means any person who ostensibly holds or is in possession or custody of any property of an accused on his behalf for the benefit and enjoyment of the accused;]

(e) "Chairman National Accountability Bureau" means a person who is appointed as such by the President ³*** of Pakistan as mentioned in section 6 (b) hereafter;

(f) "Code" means the Code of Criminal Procedure, 1898;

⁴[(fa) "Conciliation Committee" means the Conciliation Committee constituted under section 25A;]

⁵[(g) "**Court**" means an Accountability Court which shall consist of a Judge who shall be appointed by the President of Pakistan, in consultation with the Chief Justice of the High Court ⁶[of the Province] concerned, ⁷*** on such terms and conditions as may be determined by the President;]

⁸[(h) "**Judge**" means a Judge of a Court who shall be a serving District and Sessions Judge qualified to be appointed as Judge of the High Court and includes a Judge, whether serving or retired District and Sessions Judge, who was appointed Judge of a Court before the commencement of the National Accountability Bureau (Amendment) Ordinance, 2001;]

⁹[(j) "**Deputy Chairman National Accountability Bureau**" means the person appointed as Deputy Chairman of the National Accountability Bureau by the President;]

(k) "**National Accountability Bureau**" means the Bureau set up and notified under this Ordinance, (hereinafter ¹⁰[referred to] as NAB);

☐ PAGE 05

(l) "**Freezing**" includes attachment, sealing, ¹[prohibiting], holding, controlling ²* or managing any property either through a Receiver or otherwise as may be directed by the ³* 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 ⁴[NAB] as the case maybe after public notice.

(m) **"Holder of public office"** means a person who-

VII of
1970

- (i) has been President of Pakistan or the Governor of a Province.
- (ii) is, or has been the Prime Minister, Chairman Senate, Speaker of the 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, ^{5**} 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, ^{5**} 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

☐ PAGE 06

local council constituted under any Federal or Provincial law relating to the constitution of local councils ¹[co-operative societies] or in the management of corporations, banks, financial institutions, ^{2**} 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, ^{3***}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 ⁴[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;]

- (v) ^{5**} 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; and

"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.

- ⁶[(va) is or has been a District Nazim or Naib Nazim, Tehsil Nazim or Naib Nazim or Union Nazim or Naib Nazim;]
- (vi) ⁷***has served in and retired or resigned from or has been discharged or dismissed from the Armed Forces of Pakistan;

□ PAGE 07

- (n) **"Offence"** means the offences of corruption and corrupt practices ¹[and other offences] as defined in this Ordinance and includes ²[the offences] specified in the Schedule to this Ordinance.
- (o) **"PERSON"** ³[,unless the context otherwise so requires], includes in the case of a ⁴[company or a body corporate], the sponsors, Chairman, Chief Executive, Managing Director, elected Directors, by whatever name called, and guarantors of the company ¹[or body corporate] or any one exercising direction or control of the affairs of such ⁴[company or a body corporate] ³***;and in the case of any firm, partnership or sole proprietorship, the partners, proprietor or any person having ¹[any] interest in the said firm, partnership or proprietorship concern or direction or control thereof;
- (p) **"Property"** includes any or all movable and immovable properties situated within or outside Pakistan; ⁵*
- (q) **"Government Property"** means ⁶[property] belonging to the Government and includes gifts, donations, financial assistance, grants, aid received or collected in whatever name or for whatever purpose ⁷[by a holder of public office during the tenure of office; and]
- ⁸(r) **"Willful default"** a person ⁹[or a holder of public office] is said to commit an offence of willful default under this Ordinance if he does not pay ³[, or continues not to pay,] or return or repay the amount ⁹[due from him] to any bank, financial institution, cooperative society, ¹⁰** Government department, statutory body or an authority established or controlled by a Government on the date that it became due ⁹[as per agreement containing the obligation to pay, return or repay or]

□ PAGE 08

according to the laws, rules, regulations, instructions, issued or notified by ¹[the State Bank of Pakistan, or the bank,] financial institution, cooperative society, Government Department ²[,] statutory body or an authority established or controlled by a Government, as the case may be, and a ³[thirty days notice has been given to ⁴[such person or holder of

public office.]]:

Provided that it is not willful default under this Ordinance if ⁵[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 ²[,] or a Government department ²[,] statutory body or an authority established or controlled by Government ⁶[:]

⁶[Provided further that in the case of default concerning a bank or a financial institution a seven days notice has also been given to ⁴[such person or holder of public office] by the Governor, State Bank of Pakistan:

Provided further that ⁷[the] aforesaid thirty days or seven days notice shall not apply to cases pending trial at the time of promulgation on of the National Accountability Bureau (Amendment) Ordinance, 2001].

Tenure ⁸* of a Judge

⁹[**5A** (1) A Judge of a Court who is a serving District and Sessions Judge shall hold office for a period of three years from the date of his initial appointment as such Judge.

(2) An incumbent Judge who on the 24th April, 2001, is not a serving District and Sessions Judge and has exercised option to serve as a Judge shall continue for a period of three years from the date of his initial appointment as such Judge.

□ **PAGE 09**

(3) An incumbent Judge who is a serving District and Sessions Judge and retires while serving as such Judge shall, subject to his option, continue for a period of three years from the date of his initial appointment as such Judge.

(4) A Judge shall not be removed or transferred from his office before the completion of the term ¹[with] his office without consultation of the Chief Justice of the High Court concerned.

Pensionary benefits to serving District and Sessions Judge retiring while serving as Judge of a Court

5B. 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.

National Accountability Bureau:

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

²[(b) Chairman, National Accountability Bureau:

(i) There shall be a Chairman NAB to be appointed by the President in consultation with the ³[Leader of the House and the Leader of the Opposition in the National Assembly] for a ⁴[non-extendable] period of ⁵[four] years on such terms and conditions as may be determined by the President and shall not be removed except on the grounds of removal of Judge of Supreme Court of Pakistan ⁶[:]

⁷[Provided that the present incumbent of the office of Chairman, NAB, shall complete the period of four years from the date of his initial appointment.].

- (ii) The Chairman NAB may, in writing under his hand, addressed to the President, resign his office.

⁸[(ba) A person shall not be appointed as Chairman NAB unless he-

□ PAGE 10

- (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].

(c) **Acting Chairman, National Accountability Bureau:** As and when the Chairman NAB is absent or unable to perform the functions of his office due to any reason whatsoever, the Deputy Chairman ¹[NAB,] will act as the Chairman NAB, and in case the Deputy Chairman ¹[NAB,] is absent or unable to perform the functions of the office, ²[any officer of the NAB] duly authorized by Deputy Chairman, the Chairman NAB, to act as Chairman NAB, ³[shall] act as the Chairman NAB.

Deputy
National
Accountability
Bureau:

7. (a) There shall be a Deputy Chairman NAB appointed by the ⁴[President] in consultation with the Chairman NAB. The Deputy Chairman ¹[NAB] shall assist the Chairman ¹[NAB] in the performance of his duties and ¹[shall] carry out such functions as may be directed by the Chairman ¹[NAB].

⁵[(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; or
- (ii) is or has been a Federal Government officer in BPS 21 or equivalent;]

⁶[(b) The Deputy Chairman ¹[NAB] shall hold office for a ¹[non-extendable] period of three years and shall not be removed except on the ground of misconduct as defined in sub-rule (4) of rule 2 of the Government Servants (Efficiency & Discipline) Rules, 1973.]

□ PAGE 11

Prosecutor General
Accountability

8. ¹[(a) (i) The President of Pakistan, in consultation with the ²***Chairman NAB, may appoint any person, who is qualified to be appointed as a Judge of the Supreme Court, as Prosecutor General Accountability.

- (ii) The Prosecutor General Accountability shall hold independent office on whole time basis and shall not hold any other office concurrently.
- (iii) The Prosecutor General Accountability shall hold office for a ³[non-extendable] period 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 President of Pakistan, resign his office.]

(b) The Prosecutor General ³[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 ⁴[Courts established under this Ordinance and all other Courts ³[including the Supreme Court and a High Court] and Tribunals].

⁵[(c) The Prosecutor General Accountability, with the approval of Chairman NAB ⁶***, 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 court ⁷[or tribunal including the High Courts and Supreme Court in matters arising out of or relating to proceedings under this Ordinance.]

□ PAGE 12

¹[(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.]

Corruption and
corrupt practices

9 (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 for-bearing 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 ²[from] any person whom he knows to be interested in or related to the person so concerned; or
- (iii) if he dishonestly or fraudulently misappropriates 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 ³* or dependents or any other person, any property, valuable thing, or pecuniary advantage; or
- (v) if he or any of his dependents or benamidar owns, possesses, or has ⁴[acquired] right or title in any ⁵["assets or holds irrevocable power of attorney in respect of any assets] or

□ PAGE 13

pecuniary resources disproportionate to his known sources of income, which he

cannot ¹[reasonably] account for ²[or maintains a standard of living beyond that which is commensurate with his sources of income]; or

(vi) ²[if he misuses his authority so as to gain any benefit or favour for himself or any other person, or ³[renders or attempts to render] ⁴[or willfully fails to exercise his authority to prevent the grant, or rendition of any undue benefit or favour which he could have prevented by exercising his authority];

(vii) if he has issued any directive, policy, or any SRO (Statutory Regulatory Order) or any other order which grants or ⁵[attempts to grant] any ⁶[undue] concession or benefit in any taxation matter or law or otherwise so as to benefit himself or any relative or associate or a benamidar ¹[or any other person] ⁷

⁸[(viii) if he commits an offence of willful default, ⁹; or]]

¹⁰[(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; or

(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;

☐ PAGE 14

(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).]; and

(b) All offences under this Ordinance shall be non-bailable and, notwithstanding anything contained in section ¹[426, 491,] 497, 498 and 561 A or any other provision of the Code, or any other law for the time being in force no Court ²*** shall have jurisdiction to grant bail to any person accused of any offence under this Ordinance.

³[(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.]

⁴* * * * *

Punishment for
corruption and
corrupt practices:

10. (a) ⁵[A holder of public office, or any other person who commits the offence of corruption and corrupt practices shall be punishable with ⁶[rigorous] imprisonment for a term which may extend to 14 years ⁷[and with fine] and such of the assets and ⁸[pecuniary resources] of such ⁹[holder of public office or person, as are] found to be disproportionate to the known sources of his income or which ¹⁰[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

□ PAGE 15

shall be 1*** forfeited to the appropriate Government 2[, or the concerned bank or financial institution as the case may be.]

3[(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.

Imposition of fine

11. Where 4[an accused] found guilty of an offence is sentenced to pay a fine, 5* * * the amount of the fine shall in no case be less than the gain derived by the accused or any relative or associate 6[by the commission of the offence].

Power 7***to freeze property:

12. (a) The Chairman NAB or the Court trying 8[an accused] for any offence as specified under this Ordinance, may, at any time, if there 8*** appear reasonable grounds for believing that the accused has committed such an offence, order the freezing of his property, 9*** 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

□ PAGE 16

- (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 1[fifteen] days unless confirmed by the 2* Court, where the Reference under this Ordinance shall be sent by 3[the Chairman] NAB:

Provided further that notwithstanding ⁴[anything to the contrary contained herein,] that the order of ³[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 ⁵[either by registered post A.D. or courier service or ⁶* * * electronic media as the ⁷[Court] may deem proper having regard to the facts and circumstances of the case.]

(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

□ PAGE 17

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).

¹[(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 ²[or release] by NAB, whereafter it shall be subject to an order by the court in which an appeal, if any, is filed.

Claim or objection
against freezing

13. (a) Notwithstanding the provisions of any law for the time being in force, the ³* 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 objections shall be made before the ³* 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.

⁴[(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].

Presumption against
accused accepting
illegal gratification

14. (a) Where in any trial of ⁵[an offence under clauses (i), (ii), (iii) and (iv) of sub-section (a) of section 9] it is proved that an accused person has accepted or obtained, or has agreed to accept or attempted to obtain, for himself or for any other person any gratification, other than legal remuneration, or any valuable thing, or any pecuniary advantage from a person or any agent of a person, for any favour shown or promised to be shown by the accused, it shall be presumed, unless the contrary is proved, that he accepted or obtained, or agreed to accept or attempted to obtain, that gratification or that valuable thing or pecuniary advantage for, himself or some other person, as the case may be, as a motive or a reward such as is specified in section 161 to 163 of the Pakistan Penal Code, 1860 (Act XLV of 1860), or, as the case may be, without consideration, or for a consideration which he, believed to be inadequate.

□ PAGE 18

(b) Wherein any trial of an offence punishable under-section 165A of the Pakistan Penal Code, 1860 (Act XLV of 1860) it is proved that any gratification, other than legal remuneration or any valuable thing has been given, or offered to be given, or attempted to be given, by any accused person, it shall be presumed, unless the contrary is proved, that he gave or offered to give,

or attempted, to give, that gratification, or that valuable thing, as the case may be, as a motive or a reward such as is specified in section 161 to 163 of the said Code; or, as the case may, be without consideration or for a consideration which he believed to be inadequate.

(c) In any trial of an offence punishable under ¹[“clause (v) of sub-section (a) of section 9 of”] this Ordinance, the fact that the accused person or any other person on his behalf, is in possession, for which the accused person cannot satisfactorily account, of ²[assets] or pecuniary resources disproportionate to his known source of income, or that such person has, at or about the time of the commission of the, offence with which he is charged, obtained an accretion to his pecuniary resources or property for which he cannot satisfactorily account the Court shall presume, unless the contrary is proved, that the accused person is guilty of the offence of corruption and ³* corrupt practices and his conviction ⁴[therefore] shall not be invalid by reason only that it is based solely on such a presumption.

⁵[(d) ⁶[In any trial] of an offence under ⁷[clauses (vi) and (vii) of section 9], the burden of proof that he used his authority, or issued any directive, or authorised the issuance of any policy or statutory rule or order (SRO), or made any grant or allowed any concession, in the public interest, fairly, justly, and for the advancement of the purpose of the enactment under which the authority was used, directive or policy or rule or order was issued or grant was made or concession was allowed shall lie on ⁸[the accused], and in the absence of such proof the accused shall be guilty of the offence, and his conviction shall not be invalid by the reason that it is based solely on such presumption:]

⁹[Provided that the prosecution shall first make out a reasonable case against the accused charged under clause (vi) or clause (vii) of sub-section (a) of section 9.]

□ PAGE 19

Disqualification to
contest elections
¹[or to hold public
office.]

15. ²[(a) Where an accused person is convicted of ³[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:

Provided that any accused person who has availed the benefit of ⁴[sub-section (b) of section] 25 shall also be deemed to have been convicted for an offence under this Ordinance, and 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 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.]

Trial of Offences

(b) Any person convicted of an offence ⁵[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 ⁶[or other financial accommodation by] any bank or financial institution ⁷[owned or controlled by the Government] for a period of 10 years from the date of conviction.

16. ⁸[(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 and the case shall

be heard from day to day and shall be disposed of within thirty days.]

⁹[(b) The Court shall sit at such place or places as the ¹⁰[Federal] Government may, by order, specify in this behalf.]

¹¹[(c) Where more Courts than one have been established at a place, the Chief Justice of the High court of the Province 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 ¹²[Court] of the Administrative Judge who may either try the case himself or, assign it for trial by any other court established at that place at any time prior to the framing of the charge.]

☐ PAGE 20

¹[(cc) 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]

(d) Notwithstanding anything contained in this section, if in respect of any case relating to an offence triable under this Ordinance, the Chairman NAB, having regard to the facts and circumstances of the case may file a reference before any ²* Court established anywhere in Pakistan, and such Court shall have the jurisdiction to try the same:]

Transfer of cases

³[**16A.** (a) ¹Notwithstanding 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 ⁴[any] offence under this Ordinance pending before such court or tribunal shall be transferred to a Court established under this Ordinance, then such other Court or Tribunal shall transfer the said case to any Court established under this Ordinance and it shall ⁵[be deemed to be a reference under section 18 of the 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.

⁶[(b) ²In respect of any case pending before a Court, ⁵[if] 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 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 ⁷[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;

☐ PAGE 21

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 ¹[court] to another ¹[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.]

Contempt of Court.

²[**16-B.** 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.

⁴[Provisions of the Code to apply:

³* * * * *

17. (a) Notwithstanding anything contained in any other law for the time being in force, unless there is anything inconsistent with the provisions to this Ordinance, the provisions of the Code of Criminal Procedure, 1898 (Act V of 1989), shall mutatis mutandis, apply to the proceedings under this ⁵[Ordinance.]

(b) Subject to sub section (a), the provisions of Chapter XXIIA of the Code shall apply to trials under this Ordinance.

□ **PAGE 22**

(c) Notwithstanding anything contained in sub-section (a) or sub-section (b) or in any law for the time being in force, the ¹* Court may, for reasons to be recorded, dispense with any provision of the Code and follow such procedure as it may deem fit in the circumstances of the case.

²[(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.]

Cognizance of offences

18. (a) The ¹* Court shall not take cognizance of any offence under this Ordinance except on a reference made by ³[the Chairman NAB or an officer of the NAB duly authorized by him.]

(b) A reference under this Ordinance shall be initiated by the ⁴* National Accountability Bureau on—

- (i) a reference received from the ⁵*** appropriate government; or
- (ii) receipt of a complaint; or
- (iii) ⁶[its] own accord.

⁷[(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 or investigation.]

(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 such agency or authority is required to do so by the Chairman ⁸[NAB] ⁹[or by an officer of the NAB duly authorized by him].

□ PAGE 23

(e) The Chairman NAB and such members, officers ¹* or servants of the NAB shall have and exercise, for the purposes of an inquiry ¹* or investigation the power to arrest any person, and all the powers of an officer-in-charge of a Police Station under the Code, and for that purpose may cause the attendance of any person, and when and if the assistance of any agency, police officer or any other official or agency, as the case may be, is sought by the NAB such official or agency shall render such assistance provided that no person shall be arrested without the permission of the Chairman ²[NAB] or any officer ²[of NAB] duly authorized by the Chairman NAB:

(f) Any Inquiry ³[or] Investigation under this Ordinance shall be completed expeditiously ⁴*** as may be practical and feasible.

(g) The ⁵*Chairman NAB, ⁶[or ⁷* 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 ⁸[and there is sufficient material to justify filing of a reference], he shall refer the matter to ⁹[a] Court.

(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 person, the Chairman ²[NAB] or Deputy Chairman NAB or ¹⁰[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.

□ PAGE 24

Power to call for information

19.: The Chairman NAB or ¹[an officer of the NAB duly authorised by him] may, during the course of an inquiry ²[or investigation] ³[of an offence under this Ordinance]:-

- (a) call for information from any person for the purpose of satisfying himself whether there has been any contravention of the provisions of this Ordinance or any rule or order made thereunder.
- (b) require any person to produce or deliver any document or thing useful or relevant to the inquiry ²[or investigation];
- (c) examine any person acquainted with the facts and circumstances of the case; ⁴*

⁵[(d) require any 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 ⁶[; and]

- ⁷[(e) where there is reasonable suspicion that any person is involved in or is privy to an offence under this Ordinance, the Chairman NAB may, with the prior approval in writing of the High Court concerned, direct that surveillance of that person may be carried out through such means as may be necessary in the facts and circumstances of the case and the Chairman NAB, may in this regard seek the aid and assistance of any ⁸[Governmental] agency and the information so collected may be used as evidence in the trial under this Ordinance:

Provided that the copies obtained or information received or evidence collected under clauses (d) and (e) shall be ⁹[kept] confidential and shall not be used for any purpose other than for legal proceedings under this Ordinance.

□ PAGE 25

Reporting of
suspicious financial
transactions

20. (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 ¹[in an account], which have no apparently genuine economic or lawful purpose and upon bonafide professional judgment of the Bank ²[or financial institution] that such transactions could constitute or be related to ³[an offence under this Ordinance], the manager or director of such ⁴[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) Whosoever fails to supply the information in accordance with subsection (a) shall be punishable with rigorous imprisonment, which may extend to 5 years, ⁵[and] with fine. ⁶***

⁷* * * * *

International
Cooperation Request
for mutual legal
assistance

21. -: The Chairman NAB or any officer authorized by the Federal Government may request a Foreign State to do ⁸[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 ⁹*
- (f) transfer in custody to Pakistan a person detained in ¹⁰[that] state who consents to assist Pakistan in the relevant investigation or proceedings¹¹; *¹².

¹[(g) notwithstanding anything contained in the **Qanun-e-Shahadat** Order 1984 (P.O. 10 of 1984) or any other law for the time being in force all evidence, documents or any other material transferred to Pakistan by a Foreign Government shall be receivable as evidence in legal proceedings under this Ordinance ²]; and]

³[(h) notwithstanding anything to the contrary contained hereinabove, the Chairman NAB may, on such terms and conditions as he deems fit, employ any person or organization, 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.

Jurisdiction:

22. (a) The Chairman NAB may ⁴[inquire into and] investigate any suspected offence, which appears to him on reasonable grounds to involve ⁵[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 ⁶* who is, in the opinion of the Chairman NAB, a proper Agency or person to be concerned in it.

Transfer of property
void

23. (a) Notwithstanding anything contained in any other law for the time being in force after the Chairman NAB has initiated ⁷[an inquiry or] investigation into ⁸[any offence] under this Ordinance, alleged to have been committed by an accused person, ⁹[accused] person or any relative or associate of ¹⁰[accused] person or any other person on his behalf, shall not transfer by any means whatsoever, ¹¹[or] create a charge on any ¹²*** property owned by him or in his possession, while the inquiry, investigation or proceedings are pending before the NAB or the ¹³* Court; and any transfer of any right; title or interest or creation of a charge on such property shall be void.

(b) Any person who transfers, or creates a charge on property in contravention of sub-section (a) shall be punishable with rigorous imprisonment for a term, which may extend to three years and shall also be liable to fine not exceeding the value of the property involved ¹⁴[:]

¹⁵[Provided that such transfer of any right, title or interest or creation of a charge on such property shall not be void if made with the approval of the Court, subject to such terms and conditions as the Court may deem fit.]

¹⁶[ARREST]

24. (a) The Chairman NAB shall have the power, at any stage of the ¹⁷[inquiry or] investigation under this Ordinance, to direct that the accused, if not already arrested, shall be arrested.

(b) If the Chairman, NAB ¹⁸2[, or an officer of the NAB duly authorized by him], decides to refer the case to a Court, such reference shall contain the substance of the ¹⁹5[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 ²⁰4*Court to which the case has been sent to try the

accused, and another copy shall be delivered to the accused.

(c) The provision of sub-section (a) shall also apply to cases, which have already been referred to the Court.

⁶[(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, as soon as may be, inform him of the grounds and substance on the basis of which he has been arrested and produce him before, the ⁷[Court] ⁸*** within a period of twenty-four hours of arrest excluding the time necessary for the journey from the place of arrest to the ⁷[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 the purpose of inquiry and investigation for a period not exceeding ninety days ⁹[and the Court may remand an accused person to custody not exceeding fifteen days at a time and for every subsequent remand the Court shall record reasons in writing copy of which shall be sent to the High Court.]

☐ PAGE 28

¹[(e) All persons presently in custody shall immediately upon coming into force of this sub-section, unless previously produced before ²[a] Court be produced before such Court as provided in sub-section (d) and the Order authorizing retention of custody by NAB shall be deemed to relate to the date of arrest; and]

³[(f) The Chairman NAB may declare and notify any place as ⁴[a police station or] a sub-jail at his discretion.]

Voluntary return and
plea bargain

⁵[25. (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.

(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 within one month from the date of such deposit]

☐ PAGE 29

Payment of loans,
etc.

¹[25-A. ²[(a) Where ³[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 willful 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.

⁴[(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 on to be obtained by the Governor, State Bank of Pakistan, a Chartered Accountant to be nominated by the ⁵[accused] and a Chartered Accountant to be nominated by the lender bank or financial institution.

Explanation. - Where the ⁶[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 ⁷[Conciliation] Committee in the manner he deems fit.

⁸[(c) The Conciliation Committee, after examination of the record of the lending bank or financial institution and the ⁹[accused] and after hearing the parties through their Chartered ¹⁰[Accountants], shall determine the amount outstanding against the ⁹[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 ⁹[accused], if he so desires, shall be heard at commencement and before the conclusion of proceedings:

☐ PAGE 30

Provided that the borrower shall have the right to have access to, and instruct, the Chartered Accountant representing him before the Conciliation Committee even if the borrower is in ¹* 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 members of the ²[Conciliation] Committee. The recommendation of the Conciliation Committee shall be submitted to the ³[Governor, State Bank of Pakistan.]

⁴[(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 ²[Conciliation] Committee or passing any other order as aforesaid shall constitute the decision of the Governor, State Bank of Pakistan.]

⁵[(f) Where the ⁶[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.]

⁷[(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.]

⁸[(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 ⁶[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 ⁹* Court subject to the provisions of Section 31D and the Court may proceed with the case thereafter:

□ PAGE 31

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.]

Tender of pardon:

¹***

26. (a) Notwithstanding anything contained in the Code, at any stage of ²[inquiry, investigation or trial], the Chairman ³[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 relating to the said offence including the names of the persons involved therein whether as principals or abettors or otherwise.

(b) Every person accepting a tender of pardon under sub-section (a) shall be examined ⁴[by a Magistrate and 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 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 willfully concealing anything essential or by giving false evidence through willful or reckless mis-statement, not complied with the condition on which the tender ⁵[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 ⁶[a Magistrate] by a person who has accepted a tender of pardon may be given in evidence against him at ⁷[the] trial.

□ PAGE 32

Power to seek assistance

27.: The Chairman NAB, ¹[or an officer of the NAB duly authorized 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 ²[inquiry or investigation] pending before the NAB,

³[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 it fit and proper to demand or require, provided that in any case in which a question of secrecy is involved or is raised at any time, the ⁴[Chairman NAB's] decision shall be final.

Appointment of officer and staff in the National Accountability Bureau

⁵[**28** ⁶(a) The Chairman NAB, or an officer of the NAB duly authorised by him, may appoint such officers and staff as he may consider necessary for the efficient performance of ⁷[the functions of the NAB] and exercise of powers under this Ordinance.]

⁸* * * * *

(c) The officers and members of staff ³[of the NAB] shall be entitled to such salary, allowances and other terms and conditions of services as the Chairman NAB may, with the approval of the ²[President], determine.

(d) Subject to sub-section (e) the provisions of the Civil Servants Act, 1973 (LXXI of 1973), shall not apply to the persons appointed in ¹[or employed by the] NAB.

(e) Nothing contained in sub-section (d) shall apply to a person who is a civil servant within the meaning of law relating to appointments as civil ¹⁰[servants] of the Federation or a Province and is deputed to or posted in NAB.

¹¹[(f) The Chairman NAB, may appoint advisers, consultants and experts, on payment of such fee or remuneration as he may determine, to assist him in performing the functions of the NAB and the discharge of his duties under this Ordinance.

☐ **PAGE 33**

(g) Notwithstanding anything to contrary contained herein, or in any law for the time being in force, the Chairman NAB, shall not be required to consult the Federal Public Service Commission for making appointments and on matters relating to qualifications of persons for such appointments and methods of their recruitment and the qualifications for appointments and methods of recruitment shall be such as he may by rules prescribe.

Accused to be competent witness

29. ¹[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 ²* 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.

False evidence etc.

30. (a) Notwithstanding anything ³[to the contrary] contained in ⁴[this Ordinance] or any other law ⁵[for the time being] in force, on pronouncement of judgment, the ⁶* Court shall have the jurisdiction and power to take cognizance of an offense committed in the course of the investigating 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 court or not, or any other person, under section 176 to 182 of Chapter X, or section 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.

(b) For the purposes 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 proceedings under sub-section (a) may be initiated by the ⁷*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 ⁷* ⁸[prosecution] ⁹[or the accused tried by the Court, within thirty days.

□ PAGE 34

¹[Prohibition to hamper investigation]

31. (a) Notwithstanding anything contained in any other law for the time being in force, if any person concerned with the inquiry ²[,] investigation and prosecution of a case consciously and deliberately and with malice ³* compromises, hampers, misleads, jeopardizes or defeats an ⁴[inquiry or] investigation of a case under process before NAB or any concerned agency or authority or the ⁵[Court or any other Court] he shall be ⁶[guilty of an offence under this Ordinance punishable with rigorous imprisonment for a term which may extend to ten years].

Absconding to avoid service of warrants.-

(b) No person will be proceeded ⁷[against] under this section except with the sanction of a committee ⁸[comprising] the Chairman NAB, Deputy Chairman NAB and the Prosecutor General Accountability.

⁹[**31-A.** ¹⁰[(a)]] Whoever absconds in order to avoid being served with any process issued by any Court or any other authority or officer under this Ordinance or in any manner prevents, avoids or evades the service on himself of such process or conceals himself to screen himself from the proceedings or punishment under this Ordinance shall be guilty of an offence ¹¹[under this Ordinance] punishable with imprisonment which may extend to three years notwithstanding the provisions of section 87 and 88 of ¹²[Code], or any other law for the time being in force.

¹³[(b) Notwithstanding the provisions of section 18 it shall not be necessary to file a reference under this section in cases where a reference is pending before the Court.]

□ PAGE 35

Withdrawal prosecution

from ¹⁴[**31-B** The Prosecutor General Accountability may, with the consent of the Court, withdraw from the prosecution of any ¹¹[accused] Person generally or in respect of any one or more of the offences for which he is tried and upon such withdrawal:

- (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.]

¹[Court to take cognizance of offence with prior approval of the State Bank.-

31-C 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, waving, restructuring or refinancing any financial facility, interest or mark-up without prior approval of the State Bank of Pakistan.

Inquiry,

²[**31D.** Notwithstanding anything contained in this Ordinance or any other law for the time

investigation or proceedings in respect of imprudent bank loans, etc.

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.

Protection of witnesses.

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 conducted without reference from the Governor, State Bank of Pakistan.]

Appeal ⁴[and revision

³[**31E** 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 (a) Any ⁵[person convicted or the Prosecutor General Accountability, if so directed by ⁶[the Chairman] NAB,] aggrieved by the final judgment and order of the Court under this Ordinance may, within ten days of the final Judgment and order of the ⁷* Court prefer an appeal to the High Court of the Province where the Court is situated ⁸[:]

⁸[Provided that no appeal shall lie against any interlocutory order of the Court].

□ **PAGE 36**

(b) All Appeals against the final Judgement ¹*** filed before the High Court will be heard by a Bench of not less than two judges constituted by the Chief Justice of High Court and shall be finally disposed of within thirty days of the filing of the appeal.

²[(c) No revision shall lie against any interlocutory order of the Court]:

Provided that where a persons makes an application for revision under this sub-section, he shall, in support of such application, furnish copies of the reference, documents and order of the Court and the High Court shall dispose of such application within thirty days without calling for the record of the Court;

Provided further that such application shall be made within ten days of the decision of the Court, which shall provide a copy of such decision within three days thereof.

Transfer of pending proceedings

³* * * * *

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

Payment of bonuses etc:

⁷[**33A.** There may be paid bonuses or ex-gratia ⁸[payments] to the officers and staff of the ⁹[NAB], other Government servants, public servants and rewards to members of public for

rendering commendable services in detection, investigation and prosecution of ¹⁰ [any offence under this Ordinance] as may be prescribed by rules]

□ PAGE 37

Reporting of public contracts

¹**33B.** 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.

Measures for the prevention of corruption and corrupt practices

33C. The Chairman NAB, shall from time to time as he deems fit, constitute committees comprising officers of the NAB or other persons or organizations 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;
- (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 organization 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.

□ PAGE 38

NAB to submit an annual report

33D. 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 President 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.

Recovery of amount of fines, etc., as arrears of land

33E.. 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.]

revenue

Power to make rules

¹[**34.** The Chairman NAB may, with the approval of the President, by notification in the official Gazette, make rules for carrying out the purposes of this Ordinance.]

Delegation of Powers

²[**34A.** 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.]

Repeal

35.: (a)The Ehtesab Act 1997 (Act IX of 1997) shall stand repealed from the date of promulgation of this Ordinance, provided that not with standing 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 ³* or any of the aforesaid Ordinances amending the same, shall ⁴[continue under this Ordinance as transferred under ⁵*** section 33 to ⁶[a] Court.

Indemnity

⁷[(b) Any case or proceeding pending under the aforesaid Ordinances and the Act of 1997 immediately before the commencement of this Ordinance and transferred to any ⁸[Court] ⁹*** shall be proceeded with and all subsequent proceedings shall be completed in accordance with, and under the provisions of, this Ordinance.]

36. 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.

☐ **PAGE 39**

Removal of Difficulties Order

¹[**37.** If any difficulty arises in giving effect to any provision of this Ordinance, the ²[Chairman NAB] ³[with the approval of the President], 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.]

⁴["**THE SCHEDULE**"]

[See section 10(b)]

S.No. (1)	Offences (2)	Punishment (3)
1.	Any person who aids, abets or through any willful act or omissions instrumental in the commission of the offence of willful default or with wrongful intent for illegal gratification by misuse of power, authority, influence, nepotism, favouritism writes off, waives, restructures or refines illegally,	Rigorous imprisonment for a term which may extend to fourteen years and fine.

improperly or without sufficient justification the principal amount of loan on any financial facility, interest or markup on any loan or financial facility provided to any person by any bank or financial institution, a cooperative 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.

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 Rigorous imprisonment for a term, which may extend to five years.
 - (b) the investigator of the National Accountability Bureau or concerned agency. Rigorous imprisonment for a term which may extend to ten years.
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.”.

- 6⁵. Omitted vide SRO (I)2008 dated 24th Oct 2008
7. Omitted vide SRO (I)2008 dated 24th Oct 2008
8. Omitted vide SRO (I)2008 dated 24th Oct 2008
9. Omitted vide SRO (I)2008 dated 24th Oct 2008
10. Omitted vide SRO (I)2008 dated 24th Oct 2008
11. Omitted vide SRO (I)2008 dated 24th Oct 2008
12. Omitted vide SRO (I)2008 dated 24th Oct 2008
13. Omitted vide SRO (I)2008 dated 24th Oct 2008
14. Omitted vide SRO (I)2008 dated 24th Oct 2008

GENERAL
PERVEZ MUSHARRAF,
President.

[Top](#) 

☐ **REFERENCES PAGE 01**

* The NAB Ordinance, 1999 and all rules, notifications and orders made or issued hereunder have been adapted and applied in the Northern Areas. See SRO-467(1)/2000, dt. 28-6-2000.

¹Subs.by the National Accountability Bureau (Amdt.) ordinance. 2002(133 of 2002), s.2, for "misuse/abuse".

²Ins. ibid.,

³Subs.idid., for "government."

⁴The word and oblique "and/" omitted ibid.,

⁵New paragraph ins. ibid.,

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

[Click to Go Back](#)

☐ **REFERENCES PAGE 02**

¹Subs. By the National Accountability Bureau (Amdt.) Ordinance. 2002 (133 of 2002). S.2, for "renders".

²Subs. ibid., s.3, for "Tiltle".

³The word "Bureau", omitted ibid.

⁴Subs. 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,

⁵Ins. by Ord. No. 133 of 2002, s, 4,

⁶ Subs. ibid., s5, for ",,".

⁷Ins. by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), S.2,

⁸The The word and oblique "and/" omitted by ords. No. 1336 of 2002, s.5,

⁹Subs. ibid., for "i"

¹⁰Subs. ibid., for "Concerned Agency".

[Click to Go Back](#)

☐ **REFERENCES PAGE 03**

¹subs. by the National Accountability Bureau (Admt.) Ordinance, 2002 (133 of 2002), s.5 for "or".

²Ins. ibid.,

³The comma and word for “, for” omitted *ibid.*,

⁴Subs. *ibid.*, for “they”

⁵Subs. *ibid.*, for “individual”.

⁶Subs. *ibid.*, “for”.

⁷Subs. *ibid.*, “of”.

⁸The words “referred to above” omitted *ibid.*,

⁹Subs. *ibid.*, for “firms”.

¹⁰Subs. *ibid.*, for “Companies”.

¹¹Subs. *ibid.*, “such a person”.

¹²Subs. *ibid.*, for “have”,

¹³Subs. *ibid.*, for “same group of Persons”.

¹⁴Subs.*ibid.*, for clause (iii).

[Click to Go Back](#)

☐ **REFERENCES PAGE 04**

¹Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s.5, for “clause (iv)”.

²New clause (da) ins.*ibid.*,

³The words “of the Islamic Republic of Pakistan” omitted *ibid.*,

⁴New clause (fa) ins. by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s.2.

⁵Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001)s.3, for clause (g) which was previously amended by Ord. No. 24 of 2000, s.2, for original cl. (g).

⁶Ins by Ord. No. 133 of 2002, s.5.

⁷Certain words omitted *ibid.*,

⁸Subs. by Ord. No. 35 of 2001, S.3, for clause (h).

⁹Subs. by Ord. No. 133 of 2002, s.5, for clause (j), which was previously amended by Ord. No. 24 of 2000, s. 2, for “Chief Executive”.

¹⁰Subs. *ibid.*, “known”.

[Click to Go Back](#)

☐ **REFERENCES PAGE 05**

¹subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), 5 for “prohibition”.

²The word and oblique “and/” omitted *ibid.*,

³Omitted by the National Accountability Bureau (Amdt.) Ordinance , 2000 (4 of 2000), s.2.

⁴Subs. by Ord. No. 133 of 2002, s.5 for “National Accountability Bureau”.

⁵The words “Advisor or” omitted *ibid.*,

[Click to Go Back](#)

☐ **REFERENCES PAGE 06**

¹Ins. by the National Accountability Bureau (Admt.) Ordinance, 2002 (133 of 2002),s.5.

²The words “co-operative societies” omitted *ibid.*, which was previously amended by Ord. No. 35 of 2001, s,3.

³Omitted by the National Accountability Bureau (Admt.) Ordinance, 2001(35 of 2001),s,3.

⁴Ins. by Ord. No. 133 of 2002, s, 5.

⁵The words “is, or” omitted *ibid.*,

⁶New sub-clause (va) ins, *ibid.*,

⁷Omitted by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s.2.

[Click to Go Back](#)

☐ **REFERENCES PAGE 07**

¹Ins. by the National Accountability Bureau (Admt.) Ordinance, 2002 (133 of 2002), s. 5.

²Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s.3 for “those offences as”.

³Ins. and omitted by the National Accountability Bureau (second Amdt.) Ordinance, 2000 (24 of 2000). s.2.

⁴Subs. by Ord. No. 133 of 2002, s.5, for "Corporate body".

⁵The word "and" omitted *ibid.*,

⁶Subs. *ibid.*, s.k, for 'both movable and immovable properties.

⁷Subs. *ibid.*, for "during the tenure of office".

⁸New clause (r) added by the National Accountability Bureau (amdt.) Ordinance 2000 (4 of 2000), s.2.

⁹Ins. by Ord. No. 133 of 2002, s.5.

¹⁰The words "or a" omitted *ibid.*, s.5.

[Click to Go Back](#)

☐ **REFERENCES PAGE 08**

¹Subs. by the National Accountability Bureau (Second Amdt.) Ordinance, 2000 (24 of 2000), s.2.

²Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (113 of 2002), s.5, for "or a".

³Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s. .3, for "certain words".

⁴Subs by Ord. No. 133 of 2002, s.5, for 'the defaulter'.

⁵Subs. *ibid.*, for "the accused".

⁶Subs. and added by Ord. No. 35 of 2001, s.3.

⁷Ins. by Ord. No. 133 of 2002, s.3.

⁸The word "etc" omitted *ibid.*, s.6.

⁹New sections 5A and 5B ins. by Ord. No. 35 of 2001. s.4

[Click to Go Back](#)

☐ **REFERENCES PAGE 09**

¹Subs. by the National Accountability Bureau (Admt.) Ordinance, 2002 (133 of 2002), s.6, for "of".

²Subs. by the National Accountability Bureau (Admt.) Ordinance 2001 (35 of 2001), s.5. for sub- section (b), which was previously amended by various enactments.

³Subs. by Ords. No. 133 of 2002, s. 7. for "Chief Justice of Pakistan".

⁴ Ins. *ibid.*,

⁵Subs. *ibid.*, for "three".

⁶Subs. *ibid.*, for full stop.

⁷New proviso added *ibid.*,

⁸New sub-section (ba) added *ibid.*,

[Click to Go Back](#)

☐ **REFERENCES PAGE 10**

¹Ins. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), ss. 7, 8 and 9.

²Subs. *ibid.*, s.7, for "any other person".

³Subs. *ibid.*, for " to".

⁴Subs. by the National Accountability Bureau (Admt.) Ordinance, 2000 (4 of 2000), s. 4 for "Chief Executive".

⁵New sub-section (aa) ins. by Ord. No. 133 of 2002, s.8.

⁶Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), for sub-section (b).

[Click to Go Back](#)

☐ **REFERENCES PAGE 11**

¹Subs. by the National Accountability Bureau (Amdt.) ordinance, 2001 (35 of 2001), s.7, for "sub-section (a)".

²The words "Chief Justice of Pakistan and" omitted by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002) s. 9.

³Ins. *ibid.*, ss. 8 and 9.

⁴Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s.5, for certain words.

⁵Subs. by Ord. No. 35 of 2001, s.7, sub-section (c).

⁶The certain words omitted by Ord. No. 133 of 2002, s.9.

⁷Ins. *ibid.*,

[Click to Go Back](#)

☐ **REFERENCES PAGE 12**

¹New Sub-section (d) ins. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s.9.

²Subs. *ibid.*, s.10, for "from".

³The word and oblique 'and/' omitted *ibid.*,

⁴Subs. by the National Accountability Bureau (Second Amdt.) Ordinance, 2000 (24 of 2000), s.4.

⁵Subs. by Ord. No. 133 of 2002, s. 10 for "movable or immovable property".

[Click to Go Back](#)

☐ **REFERENCES PAGE 13**

¹Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 10, for "reasonable".

²Ins. *ibid.*,

³Subs. *ibid.*, for "to render or attempt to do so".

⁴Added by the National Accountability Bureau (Second Amdt.) Ordinance, 2000 (24 of 2000), s. 4.

⁵Subs. by Ord. No. 133 of 2002, s. 10, for "enables".

⁶Ins. by ord. No. 24 of 2000, s.4.

⁷Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2000), s. 6. for full stop.

⁸Added, *ibid.*,

⁹Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s. 8, for full stop.

¹⁰Subs by Ord. No. 133 of 2002, s. 10, for "clause (ix)" which was previously amended by Ord. No.

[Click to Go Back](#)

☐ **REFERENCES PAGE 14**

¹Ins. by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s. 6.

²Added *ibid.*,

³Subs. *ibid.*, for "sub-section (b)".

⁴Subs. *ibid.*, s. 12, for "a person".

⁵The certain words omitted *ibid.*, s. 12.

⁶Subs. *ibid.*, for certain words.

⁷Omitted by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s. 7.

⁸Subs. by Ord. No. 133 of 2002, s. 13, for "a person".

⁹The words and comma "movable or immovable" omitted *ibid.*,

¹⁰Subs. *ibid.*, for "person which is,".

[Click to Go Back](#)

☐ **REFERENCES PAGE 15**

¹The words "liable to be" omitted by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 11.

²Added *ibid.*,

³Subs. *ibid.*, for 'sub-section (b)."

⁴Subs. *ibid.*, s. 12, for "a person".

⁵The certain words omitted *ibid.*, s. 12.

⁶Subs. *ibid.*, for certain words.

⁷Omitted by the National Accountability Bureau (Amdt.) Ordinance, 2000(4 of 2000), s. 7.

⁸Subs. by Ord. No. 133 of 2002, s. 13, for "a person".

⁹The words and comma "movable or immovable", omitted *ibid.*,

[Click to Go Back](#)

☐ REFERENCES PAGE 16

¹Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s.9, for "30".

²The word "Accountability" omitted by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 13.

³Ins. *ibid.*,

⁴Subs. *ibid.*, for "that".

⁵Added by the National Accountability Bureau (Second Amdt.) Ordinance, 2000 (24 of 2000), s.5.

⁶The words "any other mode of" omitted by Ord. No. 133 of 2002.

⁷Subs. *ibid.*, for "court".

[Click to Go Back](#)
☐ REFERENCES PAGE 17

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

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

³The word "Accountability" omitted *ibid.*, s. 14.

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

⁵Subs. by Ord. No. 133 of 2002, s. 15, for certain words.

[Click to Go Back](#)
☐ REFERENCES PAGE 18

¹Ins. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 15.

²Subs. *ibid.* for "Property".

³The oblique and word "or" omitted *ibid.*:

⁴Subs. *ibid.*, for "therefore".

⁵New sub-section (d) added by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s.9.

⁶Subs. by Ord. No. 133 of 2002, s.14, for "where a person is accused".

⁷Subs. *ibid.*, for certain words.

⁸Subs *ibid.*, for "him"

⁹Subs. and added by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s. 11.

[Click to Go Back](#)
☐ REFERENCES PAGE 19

¹Added by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s. 10.

²Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 Ord. No. (35 of 2001), s. 12, for sub-section (a).

³Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 16 for certain words.

⁴Subs. *ibid.*, s. 16, for "section".

⁵Subs. *ibid.* for certain words.

⁶Subs. by the National Accountability Bureau (Second Amdt.) Ordinance, 2000 (24 of 2000), s. 6, for "from".

⁷Subs. *ibid.*, for "in the public sector".

⁸Subs. *ibid.*, s.17 for "sub-section (a)" which was previously amended by Ord. No. 4 of 2000, s.11

⁹Subs. by Ord. No. 4 of 2000 s. 11 for the original sub-section (b).

¹⁰Ins. by Ord. No. 4 of 2002, s. 17.

¹¹Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s. 13, for sub-section (c).

¹²Subs. by Ord. No. 133 of 2002, s.17, for "court".

[Click to Go Back](#)
☐ REFERENCES PAGE 20

¹New sub-section (cc0. ins. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001) s. 13.

²The word "Accountability". Omitted by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002) s.17.

³New section 16A added by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s. 12.

⁴Subs. by Ord. No. 133 of 2002, s. 18. for 'a Schedule'.

⁵Ins. *ibid.*

⁶Subs. by Ord. No. 35 of 2001, s. 14 for sub-section (b).

⁷Subs. by Ord. No. 133 of 2002, s. 18. for "court"

[Click to Go Back](#)

☐ **REFERENCES PAGE 21**

¹Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002) s. 18 for "court".

²New section 16B ins. by the National Accountability Bureau (Second Amdt.) Ordinance 2000 (24 of 2000), s.7.

³Explanation omitted by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s.15.

⁴Subs. by Ord. No. 133 of 2002, s. 19. for 'Provision'.

⁵Subs. *ibid.* for "Order".

[Click to Go Back](#)

☐ **REFERENCES PAGE 22**

¹The word "Accountability" omitted by the National Accountability Bureau (Amdt.) Ordinance 2002 (133 of 2002), ss. 19 and 20.

²New sub-section (d) ins. *ibid.*

³Subs. by the National Accountability Bureau (Second Amdt.) Ordinance, 2000 (24 of 2000), s.8. for certain words.

⁴Omitted *ibid.*,

⁵Omitted by the National Accountability Bureau (Amdt.) Ordinance, 2000(4 of 2000), s. 13.

⁶Subs. by Ord. No. 24 of 2000, s. 8 for "his".

⁷Subs. *ibid.*, for the original sub-section (c).

⁸Ins. by Ord. No. 133 of 2002. s. 20.

⁹Subs. by Ord. No. 24 of 2000,s. 8 for "or/and Deputy Chairman".

[Click to Go Back](#)

☐ **REFERENCES PAGE 23**

¹The word "and oblique and /" omitted by the National Accountability Bureau (Amdt.) Ordinance 2002 (133 of 2002) s. 20.

²Ins. *ibid.*,

³Subs *ibid.*, for "and"

⁴Omitted by the National Accountability Bureau (Second Amdt.) Ordinance, 2000 (24 of 2000), s. 8.

⁵Omitted by the National Accountability Bureau (Amdt.) Ordinance, 2000(4 of 2000), s. 13.

⁶Ins. by Ord. No. 24 of 2000, s.8.

⁷Omitted by the National Accountability Bureau (Amdt.) Ordinance, Ordinance, 2001 (35 of 2001), s.16.

⁸Ins. s. 16.

⁹Subs. by Ord. No. 133 of 2002, s. 20, for "an Accountability'.

¹⁰Subs. *ibid.*, for "the prescribed law officer".

[Click to Go Back](#)

☐ **REFERENCES PAGE 24**

¹Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 21, for "any authorized officer".

²Ins. by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s. 14.

³Subs. by Ord. No. 133 of 2002, s.21, for certain words.

⁴The words "and" omitted *ibid.*,

⁵Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s. 17. for clause (d).

⁶Subs. by Ord. No. 133 of 2002, s. 21, for full stop.

⁷New clause (e) added by Ord. No. 35 of 2001, s. 17.

⁸Subs. by Ord. No. 133 of 2002, s. 21, for "Government".

⁹Ins. *ibid.*,

[Click to Go Back](#)

☐ REFERENCES PAGE 25

- ¹ Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s.18, for "with context to the".
- ² Subs. *ibid.* for "Suspicion".
- ³ Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 22, for certain words.
- ⁴ Ins. by Ord. No. 35 of 2001, s. 18.
- ⁵ Subs. by Ord. No. 133 of 2002, s. 22, for "or"
- ⁶ The Comma and words "or with both" omitted *ibid.*,
- ⁷ Sub-section (c) omitted *ibid.*,
- ⁸ Ins. *ibid.*, s. 23.
- ⁹ Omitted by Ord. No. 35 of 2001, s. 19.
- ¹⁰ Subs. by Ord. No. 133 of 2002, s. 23, for the foreign".
- ¹¹ Subs. by Ord. No. 35 of 2001, s. 19.
- ¹² The word "and" omitted by Ord. No. 133 of 2002, s. 23.

[Click to Go Back](#)

☐ REFERENCES PAGE 26

- ¹ New clause (gI added by the National Accountability Bureau (Amdt.) Ordinance 2001 (35 of 2001), s. 20.
- ² Ins. by the National Accountability Bureau (Second Amdt.) Ordinance, 2000 (24 of 2000), s. 9.
- ³ Ins. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 26.
- ⁴ Ins. by the National Accountability Bureau (Amdt.) Ordinance 2000 94 of 2000), s. 15.
- ⁵ Subs. by Ord. No. 133 of 2002, s. 24, for certain words.
- ⁶ The word and oblique "which/" omitted *ibid.*,
- ⁷ Ins. *ibid.*, ss. 25 and 26.
- ⁸ Subs. *ibid.* for " the offences".
- ⁹ The words "movable or immovable" omitted *ibid.*,
- ¹⁰ The word "accountability" omitted *ibid.*,

[Click to Go Back](#)

☐ REFERENCES PAGE 27

- ¹ Subs. and added by the National Accountability Bureau (Amdt.) Ordinance 2001 (35 of 2001), s. 20.
- ² Ins. by the National Accountability (Second Amdt.) Ordinance, 2000 (24 of 2000), s. 9.
- ³ Ins. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s.26.
- ⁴ Omitted by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s.16.
- ⁵ Subs. by Ord. No. 133 of 2002, s. 26, for "offence/offences".
- ⁶ Subs by Ord. No. 4 of 2000, s. 16, for the original sub section (d).
- ⁷ Subs. by Ord. No. 133 of 2002, s.26, for 'court'.
- ⁸ The words "established under this ordinance" omitted *ibid.*,
- ⁹ Subs by Ord. No. 35 of 2001, s.21.

[Click to Go Back](#)

☐ REFERENCES PAGE 28

- ¹ New sub-section (e) added by the National Accountability Bureau (Amdt.) Ordinance 2001 (35 of 2001) s.21.
- ² Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 26, for "an Accountability".
- ³ Sub-section (e) renumbered as sub-section (f) by the National Accountability Bureau (Amdt.) Ordinance 2000 (4 of 2000) s.16.
- ⁴ Ins. *ibid.*
- ⁵ Subs. by Ord. No. 133 of 2002, s. 27, for "section 25", which was previously amended by various enactments.

[Click to Go Back](#)

☐ **REFERENCES PAGE 29**

- ¹New section 25A ins. by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s. 18.
- ²Subs. 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. 18.3
- ³Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 28 for "a person".
- ⁴Subs. by Ord. No. 24 of 2000, s. 11, for sub-section (b).
- ⁵Subs. by Ord. No. 133 of 2002, s. 28, for "borrower".
- ⁶Subs. *ibid.*, for "Leader".
- ⁷Ins. *ibid.*, s. 28.
- ⁸Subs. by Ord. No. 24 of 2000, s. 11, for sub-section (c).
- ⁹Subs. by Ord. No. 133 of 2002, s. 28, for "borrower".
- ¹⁰Subs. *ibid.*, for "Accountant".

[Click to Go Back](#)☐ **REFERENCES PAGE 30**

- ¹The word "the" omitted by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 28.
- ²Ins. *ibid.*,
- ³Subs. by the National Accountability Bureau (Second Amdt.) Ordinance, 2000 (24 of 2000), s. 11, for the "Chairman NAB".
- ⁴Subs. *ibid.*, for sub-section (e).
- ⁵Subs. 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.
- ⁶Subs. by Ord. No. 133 of 2002, s. 28, for "borrower".
- ⁷Subs. by Ord. No. 35 of 2001, for sub-section (g).
- ⁸Subs. by Ords. No. 24 of 2000, s. 11, for sub-section (h).
- ⁹The word "Accountability" Omitted by Ord. No. 133 of 2002, s. 28.

[Click to Go Back](#)☐ **REFERENCES PAGE 31**

- ¹Certain words omitted by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 29.
- ²Subs. *Ibid.*, "investigation or inquiry" .
- ³Ins. *ibid.*,
- ⁴Ins. by the National Accountability Bureau (Second Amdt.) Ordinance, 2000 (24 of 2000), s. 12.
- ⁵Ins. by Ord. No. 133 of 2002, s. 29.
- ⁶Subs. by Ord. No. 24 of 2000, s. 12, for certain words.
- ⁷Subs. *ibid.*, "such".

[Click to Go Back](#)☐ **REFERENCES PAGE 32**

- ¹Ins. by the National Accountability Bureau (Second Amdt.) Ordinance, 2000 (24 of 2000), s. 13.
- ²Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002) s. 30, for "proceeding".
- ³Ins. *ibid.*, ss 30 and 31.
- ⁴Subs. *ibid.*, for "Chairman's".
- ⁵Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s. 19 for the Original section 28
- ⁶Subs. by Ord. No. 24 of 2002, s. 14, for sub-section (a), which was previously amended by Ord. No. 4 of 2000, s. 19.
- ⁷Subs. by the Ord. No. 133 of 2002, s. 31, for "his functions" .
- ⁸Subs-section (b) omitted *ibid.*,
- ⁹Subs-*ibid.*, for "Chief Executive".
- ¹⁰Subs. *ibid.*, for "servant".
- ¹¹New sections (f) and 9g) added *ibid.*,

[Click to Go Back](#)☐ **REFERENCES PAGE 33**

- ¹ Subs. by the National Accountability Bureau (Amdt.) Ordinance 2002 (133 of 2002), s. 32, for certain words.
- ² The word "person" omitted *ibid.*,
- ³ *Ins ibid.*, ss. 33 and 34.
- ⁴ Subs. *ibid.*, for the "preceding provisions".
- ⁵ Subs. *ibid.*, for "already".
- ⁶ The word "Accountability" omitted *ibid.*,
- ⁷ Omitted by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s. 20.
- ⁸ Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s. 24, for "Prosecutor".
- ⁹ Subs. by Ord. No. 133 of 2002, s. 33, for "of the person accused of an offence".

[Click to Go Back](#)☐ **REFERENCES PAGE 34**

- ¹ Amended by the National Accountability Bureau (Amdt.) Ordinance 2000 (4 of 2000), s.21
- ² Subs. by the National Accountability Bureau (Amdt.) Ordinance 2002 (133 of 2002), s. 34. for "and".
- ³ The word "aforethought" omitted *ibid.*,
- ⁴ Subs. *ibid.*, ss. 33 and 34.
- ⁵ Subs. *ibid.*, for "any court or an court" which was previously amended by Ord. No. 4 of 2000, s.21.
- ⁶ Subs. *ibid.*, for certain words.
- ⁷ Subs. *ibid.*, for "with".
- ⁸ Subs. *ibid.*, for "composing".
- ⁹ New section 31A, 31B and 31C, *ins.* by Ord. No. 4 of 2000, s. 22.
- ¹⁰ Relettered as sub-section (a) by Ord. No. 133 of 2002, s. 35.
- ¹¹ *Ins. ibid.*, ss. 35 and 36
- ¹² Subs. *ibid.*, for "Code of Criminal Procedure, 1898".
- ¹³ New sub-section (b) added *ibid.*,
- ¹⁴ Subs. by the National Accountability Bureau 9Amdt.) Ordinance, 2001 (35 of 2001), s. 25, or section 31B.

[Click to Go Back](#)☐ **REFERENCES PAGE 35**

- ¹ *Ins.* by the National Accountability Bureau (Second Amdt.) Ordinance. 2000 (24 of 2000), s. 15.
- ² New section 31D *ins. ibid.*, s. 16.
- ³ New section 31E, *ins.* by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s. 26.
- ⁴ added by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 37.
- ⁵ Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s. 23, for "Party to the Proceedings".
- ⁶ *Ins.* by Ord. No. 133 of 2002, s. 37.
- ⁷ The word "Accountability" omitted *ibid.*,
- ⁸ Subs. and *ins.* by Ord. No. 35 of 2001, s. 27.

[Click to Go Back](#)☐ **REFERENCES PAGE 36**

- ¹ Omitted by the National Accountability Bureau (Second Amdt.) Ordinance, 2000 (24 of 2000), s. 15.
- ² Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 37, for "sub-section (c)" which was previously amended by various enactments.
- ³ Omitted by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s. 27.
- ⁴ 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 33.
- ⁵ Subs. by Ord. No. 133 of 2002, s. 38, for "Court".

⁶Subs. *ibid.*, for "an Accountability".

⁷New section 33A ins. by Ord. No. 35 of 2001, s. 28.

⁸Subs. by Ord. No. 133 of 2002, s. 39. for "payment".

⁹Subs. *ibid.*, for "National Accountability Bureau".

¹⁰Subs. *ibid.*, for certain words.

[Click to Go Back](#)

☐ **REFERENCES PAGE 37**

¹New section 33B, 33D and 33E ins. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 40.

[Click to Go Back](#)

☐ **REFERENCES PAGE 38**

¹Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002(133 of 2002), s. 41, for section 34, which was previously amended by Ord. No. 4 of 2000, s.24, for certain words.

²New section 34A ins. by the National Accountability Bureau (Amdt.) Ordinance 2001 (35 of 2001), s. 29.

³The word "and/" omitted by Ord. No. 133 of 2002, s. 42.

⁴Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s. 25, for certain words, which was previously ins. by Ord. No. 19 of 1999. s.4.

⁵Omitted by Ord. No. 35 of 2001, s. 30.

⁶Subs. by Ord. No. 133 of 2002, s. 42, for "an Accountability".

⁷Subs. by Ord. No. 4 of 2000, s. 25, for the original sub-section (b).

⁸Subs. by Ord. No. 133 of 2002, s. 42, for "court".

⁹The words "established under this Ordinance" omitted *ibid.*,

[Click to Go Back](#)

☐ **REFERENCES PAGE 39**

¹Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s. 31. for section 37.

²Subs by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 43 for "President".

³Subs. *ibid.*, for certain words.

⁴Subs. *ibid.*, for "the Schedule" which was previously amended by various enactment.

⁵S.# 6 to 14 included in the Schedule vide Law Division's notification SRO (I)/2003 dated 20-11-2003 (F.# 1(3)-Admin-V).

[Click to Go Back](#)

[Top](#) 

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