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ORDINANCE No. XXVI Of 2021

AN

ORDINANCE

further to amend the National Accountability Ordinance, 1999

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

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

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

1. **Short title and commencement.**—(1) This Ordinance shall be called the National Accountability (Third Amendment) Ordinance, 2021.

(2) It shall come into force at once and the amendments shall be deemed to have taken effect on and from the 6th day of October, 2021.

2. **Amendment of section 4, XVIII of 1999.**— In the National Accountability Ordinance, 1999 (XVIII of 1999), hereinafter referred to as “the said Ordinance”, in section 4, -

(A) in sub-section (2), -

(i) in clause (c), -

(a) after the word “office”, the expression “, except offences falling under clauses (ix), (x) and (xi) of sub-section (a) of section 9” shall be inserted;

(b) for the semicolon, a colon shall be substituted and thereafter, the following provisos shall be added, namely:-

“Provided that notwithstanding anything contained in any other provision of this Ordinance, all proceedings including inquiries, investigations, references, or trials commenced under this

Ordinance prior to the 6th day of October, 2021, in relation to an offence under the Anti-Money Laundering Act, 2010 (VII of 2010), shall be dealt in accordance with the provisions of this Ordinance which existed prior to the 6th day of October, 2021:

Provided further that in relation to any proceeding, including reference or trial covered by the first proviso above, the Courts under this Ordinance shall have jurisdiction to enforce the Anti-Money Laundering Act, 2010 (VII of 2010):

(ii) in clause (d), -

(a) after the word "in", the words "performance of" shall be inserted; and

(b) after the word "work", wherever occurring, the words "or function" shall be inserted; and

(iii) in clause (e), -

(a) for the word "an" the expression "a decision taken, an" shall be substituted;

(b) for the word "other", occurring for the second time, the word "such" shall be substituted; and

(c) after the word "that", occurring for the second time, the expression "decision," shall be inserted; and

(B) in sub-section (3), after the expression "sub-section (2)", the expression "(a)" shall be inserted.

(C) after sub-section (3), the following new sub-section (4) shall be added, namely:-

"This section shall have effect notwithstanding anything contained in any other provision of the Ordinance."

3. Amendment of section 5, Ordinance No. XVIII of 1999.— In the said Ordinance, in section 5, in clause (o), before the word "unless", the words "means all natural persons and" shall be inserted;

4. **Amendment of section 6, Ordinance No. XVIII of 1999.**— In the said Ordinance, in section 6, in sub-section (b), in clause (v), for the rider clause excluding the provisos thereto, the following shall be substituted, namely:-

“The Chairman shall hold office for a period of four years on such terms and conditions, as may be determined by the President, and may be removed by the President on the grounds of removal of a Judge of the Supreme Court of Pakistan.”

5. **Amendment of section 9, Ordinance No. XVIII of 1999.**— In the said Ordinance, in section 9, in sub-section (b), for the proviso, the following shall be substituted, namely: -

“Provided that where an accused person is released on bail, the amount of surety shall be fixed in the manner as deemed just and fit by the Court.”

6. **Amendment of section 16, Ordinance No. XVIII of 1999.**— In the said Ordinance, in section 16, in sub-section (n), for the full stop at the end, a colon shall be substituted and thereafter the following provisos shall be added, namely:-

“Provided that till the installation of electronic facilities, the manner of recording of evidence already in place shall be continued:

Provided further that after the installation of electronic facilities, if any technical or other reasons prevent the recording of evidence electronically, the evidence shall be recorded according to the procedure prior to the installation of electronic facilities.”

7. **Amendment of section 32, Ordinance No. XVIII of 1999.**— In the said Ordinance, in section 32, in sub-section (a), for the word “ten”, the word “thirty” shall be substituted.

STATEMENT OF OBJECTS AND REASONS

To improve the inadequacies of the existing regime under NAO, 1999, NAB (Second Amendment) Ordinance, 2021 (Ordinance No.XXIII of 2021) was promulgated on 6th October, 2021. However, certain clarifications in the amendments introduced by the said Ordinance were required regarding existing inquiries, investigations, references and trials relating to AMLA, 2010, return of proceeding pertaining to tax laws to tax authorities and fixation of bail amount. In addition, a clarification through statutory dispensation was required that until electronic facilities for recording of evidence are installed in Accountability Courts, the manner of recording of evidence in vogue prior to 6th October, 2021 may be continued. Also the Chairman may be removed by the President on the grounds of removal of a Judge of the Supreme Court of Pakistan.

2. The National Accountability (Third Amendment) Ordinance, 2021 (XXVI of 2021) laid before the National Assembly under sub-paragraph (ii) of paragraph (a) of clause (2) of Article 89 of the Constitution and deemed under paragraph (b) of clause (3) of the said Article 89 to be a Bill has been designed to achieve the aforesaid objectives.

Minister-in-charge