

**When to make declarations of assets and liabilities**

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| 1) At the first appointment  | Within the three months            |
| 2) After the appointment   | Annually                           |
| 3) Retirement or End of tenure   | Within 14 days                     |
| 4) After retirement  | Annually for two consecutive years |
| 5) Acquisition exceeding Rs. 10 Million  | Within one month                   |
| 6) Election candidates   | Along with nomination papers       |
| 7) Persons not included in 01-06 above, but require to make declaration of assets and liabilities in terms of other Laws shall declare the assets and liabilities adhering to the provisions of the respective Laws. |                                    |

**82.** (1) every person to whom this Part applies shall, in the form as may be prescribed by regulations make declarations of assets and liabilities-

(a) Within three months of the date of appointment (hereinafter referred to as the “first appointment declaration”);

(b) Annually in terms of subsection (3) (hereinafter referred to as the “annual declaration”);

(c) within a period of fourteen days immediately after the end of the tenure of his employment or the date of his retirement or the date of dismissal from office as the case may be (hereinafter referred to as the “end of tenure or retirement declaration”);

(d) In two consecutive years immediately succeeding the year of making the declaration under paragraph (c) (hereinafter referred to as the “post retirement declaration”);

(e) where a significant change in the value of assets and liabilities amounting to ten million rupees or more than ten million rupees occurs, within one month from the date of such occurrence (hereinafter referred to as the “ad-hoc declaration”); and

(f) When nomination papers are submitted for elections, under the Presidential Elections Act, No. 15 of 1981, the Parliamentary Elections Act, No. 1 of 1981, the Provincial Councils Elections Act, No. 2 of 1988 or the Local Authorities Elections Ordinance (Chapter 262) as the case may be.

(2) Where a person who on the appointed date is not a person to whom this Part applies, he shall, within three months of the date on which he becomes a person to whom this Part applies, make a declaration of assets and liabilities as at the date such person becomes a person to whom this Act applies: Provided that, a person to whom this Part applies as is referred to in paragraph (w) of subsection (1) of section 80 shall submit his declaration for the period up to the date of the declaration made under the relevant law declaring the date of election.

(3) Every person who is required to make the first declaration of assets and liabilities under subsection (1) or (2) shall, unless such person ceases to be a person to whom this Part applies, by the thirtieth day of June in each year, make in the Form as may be prescribed by regulations a declaration of his assets and liabilities as at the thirty first day of March of such year and include in such declaration the assets and liabilities he held on the date on which he was first required to make a declaration of his assets and liabilities under this Part: Provided that, where a person who is required to make a declaration of assets and liabilities under subsection (2) has made the first declaration as at any date within six months preceding the thirty first day of March in any year, he shall not be required to make another declaration for such year other than an ad- hoc declaration where a significant change referred to in paragraph (e) of subsection (1) occurs in his assets and liabilities.