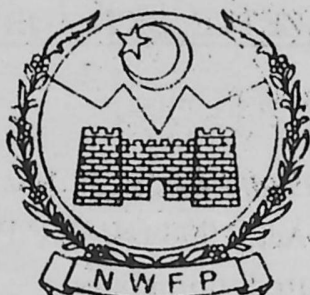


EXTRAORDINARY

GOVERNMENT



REGISTERED NO. P. 111

G A Z E T T E

North-West Frontier Province

Published by Authority

PESHAWAR, WEDNESDAY, 28TH MAY, 2003.

PROVINCIAL ASSEMBLY SECRETARIAT,
NORTH-WEST FRONTIER PROVINCE.

NOTIFICATION

28th May, 2003.

No. PA/NWFP/Legis-I/2003/14911.—The North-West Frontier Province Finance (Amendment) Bill, 2003, having been passed by the Provincial Assembly of North-West Frontier Province on the 6th May, 2003 and assented to by the Governor of the North-West Frontier Province on 23rd May, 2003 is hereby published as an Act of the Provincial Legislature of North-West Frontier Province.

**THE NORTH-WEST FRONTIER PROVINCE FINANCE (AMENDMENT)
ACT, 2003
(N.W.F.P. ACT NO. I OF 2003)**

[First published after having received the assent of the Governor of the North-West Frontier Province in the Gazette of the N.W.F.P. (Extraordinary), dated the 28th May, 2003.]

AN
ACT

*further to amend the North-West Frontier Province
Finance Act, 1996.*

Preamble.— WHEREAS it is expedient further to amend the North-West Frontier Province Finance Act, 1996 (N.-W.F.P. Act No. I of 1996), in the manner hereinafter appearing;

It is hereby enacted as follows:—

1. **Short title and commencement.**— (1) This Act may be called the North-West Frontier Province Finance (Amendment) Act, 2003.

(2) It shall come into force at once.

2. **Substitution of section 11 of N.-W.F.P. Act No. I of 1996.**— In the North-West Frontier Province Finance Act, 1996 (N.-W.F.P. Act No. I of 1996), for section 11 the following shall be substituted, namely:—

“11. Tobacco development cess.— (1) There shall be levied and collected development cess on tobacco at the rate of two rupees per kilogram from—

- (a) tobacco manufacturing factories on the basis of quota fixed for the factory concerned by the Pakistan Tobacco Board; and
- (b) persons, other than tobacco factories, dealing in tobacco business, who are transporting tobacco outside the district of its production:

Provided that tobacco factories shall not be liable to pay the cess on tobacco on which cess has already been paid under clause (b):

Provided further that no cess shall be charged on the tobacco being transported, for which cess has already been paid under clause (a).

(2) The cess for tobacco for the period from 1.7.1997 to 30.6.1998 (both days inclusive), recovered at the rate of Rs. 1.2 per K.G. shall, for all intents and purposes, be deemed to have been validly recovered, as if the said rate were fixed under this Act.

(3) The proceeds of the cess shall be utilized for:—

- (i) special maintenance and development of roads, highways and special plant protection service in the tobacco growing areas in the Province;
- (ii) such activities as are directed towards the development of tobacco production in the Province; and
- (iii) maintenance and development of infrastructure in the Province in such manner as may be prescribed.”

3. *Repeal.*— The North-West Frontier Province Finance (Amendment) Ordinance, 2003 (N.-W.F.P. Ordinance No. IV of 2003), is hereby repealed.

BY ORDER OF MR. SPEAKER,
PROVINCIAL ASSEMBLY OF
NORTH-WEST FRONTIER PROVINCE.

NAZIR AHMAD
SECRETARY,
PROVINCIAL ASSEMBLY OF NWFP.

Printed and published by the Controller,
Ptg. & Staty. Deptt., NWFP, Pesh.