

## Extract of Law:

### **Amendment of the Khyber Pakhtunkhwa Finance Act, 1996 (Act No. I of 1996).**

Sub-section (1) of Section 11:

“(1) There shall be levied and collected Tobacco Development Cess on the transportation of the following categories of tobacco and its various parts at the following rates, namely:

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| (a) | for Virginia (Flue-Cured, Barley and Dark-Air-Cured).   | Rs. 50/- per kilogram or 03% of the invoice value, whichever is higher;     |
| (b) | for White Patta/Rustica tobacco including Khaka, Khara and Rorh made of main stalk (Dandi) and stem of tobacco. | Rs. 30/- per kilogram or 03% of the invoice value, whichever is higher; and |
| (c) | for Snuff/Naswar.   | Rs. 7.5/- per kilogram or 03% of the invoice value, whichever is higher.    |