

FOR THE EXTRAORDINARY GAZETTE ISSUE OF  
THE KHYBER PAKHTUNKHWA

PROVINCIAL ASSEMBLY SECRETARIAT  
KHYBER PAKHTUNKHWA

NOTIFICATION

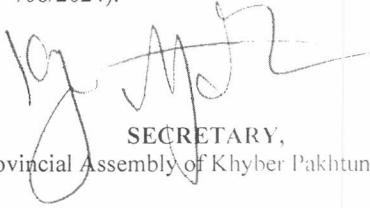
Dated Peshawar, the 5/08/2024.

No.PA/Khyber Pakhtunkhwa/Bills-06/2024/ 2391 The Khyber Pakhtunkhwa Finance (Amendment) Bill, 2024 having been passed by the Provincial Assembly of Khyber Pakhtunkhwa on 30<sup>th</sup> July, 2024 and assented to by the Governor of the Khyber Pakhtunkhwa on 02<sup>nd</sup> August, 2024 is hereby published as an Act of the Provincial Legislature of the Khyber Pakhtunkhwa.

**THE KHYBER PAKHTUNKHWA FINANCE (AMENDMENT) ACT, 2024.  
(KHYBER PAKHTUNKHWA ACT NO. IV OF 2024)**

(First published after having received the assent of the Governor of the Khyber Pakhtunkhwa in the Gazette of the Khyber Pakhtunkhwa. (Extraordinary), dated the 5/08/2024).

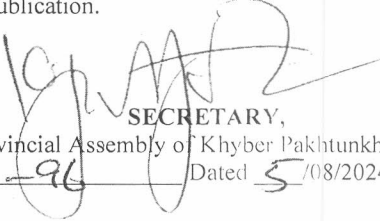
(Here print as in the accompaniment).

  
**SECRETARY,**  
Provincial Assembly of Khyber Pakhtunkhwa.

No. and date (as per notification above).

A copy of the above notification with the accompaniment is forwarded to the Manager, Government Stationery and Printing Department, Peshawar, with the request to publish the same in the extraordinary issue of the Khyber Pakhtunkhwa Government Gazette of today's date and distribute copies thereof immediately in accordance with the list given overleaf.

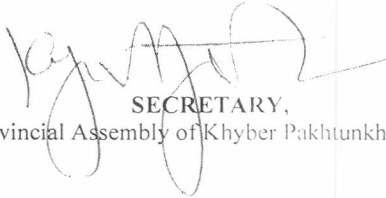
Proof should be sent to this Secretariat before publication.

  
**SECRETARY,**  
Provincial Assembly of Khyber Pakhtunkhwa

E.No. PA/Khyber Pakhtunkhwa /Bills-06/2024/ 2392-96 Dated 5/08/2024

A copy of the above is forwarded to:-

1. The Principal Secretary to Governor, Khyber Pakhtunkhwa.
2. The Secretary to Government of Khyber Pakhtunkhwa, Law Department.
3. The Secretary to Government of Khyber Pakhtunkhwa, Finance Department.
4. The Director Information, Khyber Pakhtunkhwa.
5. The Additional Director I.T, Provincial Assembly of Khyber Pakhtunkhwa for official website.

  
**SECRETARY,**  
Provincial Assembly of Khyber Pakhtunkhwa

**AN  
ACT**

further to amend the Khyber Pakhtunkhwa Finance Act, 1996.

WHEREAS it is expedient further to amend the Khyber Pakhtunkhwa Finance Act, 1996 (Khyber Pakhtunkhwa Act No. I of 1996), for the purpose to continue and revise cess rates of different categories of tobacco in the Province of Khyber Pakhtunkhwa;

It is hereby enacted by the Provincial Assembly of Khyber Pakhtunkhwa as follows:

1. **Short title, extent and commencement.**---(1) This Act may be called the Khyber Pakhtunkhwa Finance (Amendment) Act, 2024.

(2) It shall extend to whole of the Province of Khyber Pakhtunkhwa.

(3) It shall come into force on 1<sup>st</sup> day of July, 2024.

2. **Amendment of the Khyber Pakhtunkhwa Act No. I of 1996.**---In the Khyber Pakhtunkhwa Finance Act, 1996 (Khyber Pakhtunkhwa Act No. I of 1996), in section 11, for sub-section (1), the following shall be substituted, namely:

“(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 rates as specified below:

- |     |   |  |
|-----|---|--|
| (a) | for Virginia (Flue-Cured, Barley and Dark-Air-Cured).   | Rs. 25/- per kilogram with 10% annual increase;                            |
| (b) | for White Patta/Rustica tobacco including Khaka, Khara and Rorh made of main stalk (Dandi) and stem of tobacco. | Rs. 15/- per kilogram with 10% annual increase; and                        |
| (c) | for Snuff.  | Rs. 7.5/- per kilogram or 03% of the invoice value, whichever is higher.”. |

Assistant Drafting Officer-II  
Govt. of Khyber Pakhtunkhwa  
Law Department

**BY ORDER OF MR. SPEAKER  
PROVINCIAL ASSEMBLY OF KHYBER  
PAKHTUNKHWA**

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**(KIFAYATULLAH KHAN AFRIDI)**  
Secretary  
Provincial Assembly of Khyber Pakhtunkhwa