

EXTRAORDINARY
GOVERNMENT



REGISTERED NO. P.III
G A Z E T T E

KHYBER PAKHTUNKHWA

Published by Authority

PESHAWAR, MONDAY, 5th AUGUST, 2024.

PROVINCIAL ASSEMBLY SECRETARIAT KHYBER PAKHTUNKHWA

NOTIFICATION

Dated Peshawar, the 5th August, 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 30th July, 2024 and assented to by the Governor of the Khyber Pakhtunkhwa on 02nd 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 5th August, 2024).

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 1st 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:

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| (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.”. |

BY ORDER OF MR. SPEAKER
PROVINCIAL ASSEMBLY OF KHYBER
PAKHTUNKHWA

(KIFAYATULLAH KHAN AFRIDI)
Secretary
Provincial Assembly of Khyber Pakhtunkhwa