

EXTRACT OF LAW
TO BE AMENDED THROUGH
THE KHYBER PAKHTUNKHWA FINANCE
(AMENDMENT) BILL, 2022

The Khyber Pakhtunkhwa Finance Act (Act No. I of 1996)

Clauses (a), (b) and (c) in Sub-Sections (1) of Section 11

11. Tobacco development cess.— (1) There shall be levied and collected development cess on the following categories of the tobacco and its various parts at the following rates, namely:

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| (a) | for Virginia (flue-cured, burley and dark-air-cured); | Rs. 12 per kilogram |
| (b) | for white patta/rustica tobacco including khaka, kara and roth made of mainstalk (dandi) and stem of tobacco; and | Rs. 7 per kilogram |
| (c) | for snuff/naswar. | Rs. 6 per kilogram |
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