

EXTRAORDINARY
GOVERNMENT



REGISTERED NO. P. 111

G A Z E T T E

North-West Frontier Province

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PESHAWAR, WEDNESDAY, 24TH APRIL, 2002.

GOVERNMENT OF THE NORTH-WEST FRONTIER PROVINCE,
LAW DEPARTMENT.

NOTIFICATION

24th April, 2002.

No. Legis:1(14)/73-V/2548.—The following Ordinance by the Governor of the North-West Frontier Province is hereby published for general information:-

THE NORTH-WEST FRONTIER PROVINCE FINANCE (AMENDMENT) ORDINANCE, 2002.

N.-W.F.P. ORDINANCE NO. X OF 2002.

AN ORDINANCE

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

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;

AND WHEREAS the Governor of the North-West Frontier Province is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in pursuance of the Proclamation of Emergency of the fourteenth day of October, 1999, as amended uptodate, and the Provisional Constitution Order No. 1 of 1999, read with Article 4 of the Provisional Constitution (Amendment) Order No. 9 of 1999, and in exercise of all powers enabling him in that behalf, the Governor of the North-West Frontier Province is pleased to make and promulgate the following Ordinance:

1. **Short title and commencement.**—(1) This Ordinance may be called the North-West Frontier Province Finance (Amendment) Ordinance, 2002.

(2) It shall come into force at once.

2. **Substitution of section 11 of N.-W.F.P. Act No. 1 of 1996.**— In the North-West Frontier Province Finance Act, 1996 (N.-W.F.P. Act No. 1 of 1996), for section 11, the following shall be substituted, namely:

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

- (a) tobacco factories on the basis of quota fixed for the factory concerned by the Pakistan Tobacco Board; and
- (b) from the persons, other than tobacco factories, dealing in tobacco business, hereinafter referred to as 'tobacco dealers', on the basis of purchase of tobacco from the tobacco growers:

Provided that the cess for the tobacco for the period from 01.07.1997 to 30.06.1998 (both days inclusive), recovered at the rate of Rs. 1.25 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 Ordinance:

Provided further that the tobacco factories purchasing tobacco from tobacco dealers shall not be liable to pay the cess to the extent of the quantity so purchased, if the tobacco dealers have already paid the cess on such tobacco.

(2) No other person, except the tobacco factories mentioned in sub-section (1), shall deal in the purchase and sale of tobacco, except on obtaining a licence from Government in such manner and on payment of such fee as Government may prescribe.

(3) The Excise and Taxation Department of Government shall issue licences to persons who are interested in dealing with the purchase and sale of tobacco; provided that all persons already dealing in tobacco business may continue their business if they apply for the licence within one month of the coming into force of the North-West Frontier Province Finance (Amendment) Ordinance, 2002, and their applications for licences have not been refused.

(4) The proceeds of the cess shall be utilised for-

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

Peshawar, dated the
20th April, 2002.

Lt. Gen. (Rtd.) IFTIKHAR HUSSAIN SHAH,
Governor of the North-West Frontier Province.

SALIM KHAN,
Secretary to Government of North-West Frontier Province,
Law Department.