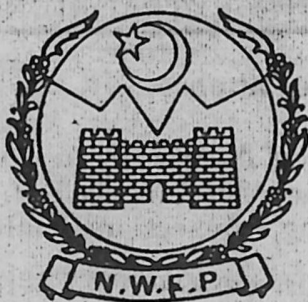


EXTRAORDINARY
GOVERNMENT



REGISTERED NO. P. 111

G A Z E T T E

North-West Frontier Province

Published by Authority

PESHAWAR, WEDNESDAY, 14TH JANUARY, 2004.

PROVINCIAL ASSEMBLY SECRETARIAT,
NORTH-WEST FRONTIER PROVINCE.

NOTIFICATION

14th January, 2004.

No. PA/NWFP/Legis-I/2004/1327.—The North-West Frontier Province Finance (Fourth Amendment) Bill, 2003 having been passed by the Provincial Assembly of North-West Frontier Province on the 29th December, 2003 and assented to by the Governor of the North-West Frontier Province on 7th January, 2004 is hereby published as an Act of the Provincial Legislature of the North-West Frontier Province.

THE NORTH-WEST FRONTIER PROVINCE FINANCE (FOURTH AMENDMENT) ACT, 2003.

(N.W.F.P. ACT NO. III OF 2004)

[First published after having received the assent of the Governor of the North-West Frontier Province in the Gazette of the N.W.F.P. (Extraordinary), dated the 14th January, 2004.]

AN
ACT

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

Preamble.— WHEREAS it is expedient further to amend the North-West Frontier Province Finance Act, 1996 (N.-W.F.P. Act No. I of 1996), for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. **Short title and commencement.**— (1) This Act may be called the North-West Frontier Province Finance (Fourth Amendment) Act, 2003.

(2) It shall come into force at once.

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

“11. **Tobacco development cess.**— (1) There shall be levied and collected development cess on tobacco at the following rates, namely:

- | | | |
|-----|---|------------------------|
| (a) | for virginia (flue-cured, burley and dark-air-cured); | Rs. 2.00 per kilogram. |
| (b) | for white patta/rustica tobacco including khaka, kara and roth made of mainstalk (dandi) and stem of tobacco; and | Re. 1.00 per kilogram |
| (c) | for snuff/niswar. | Re. 0.70 per kilogram. |

(1a) The cess shall be recovered from—

- | | |
|-----|---|
| (a) | cigarette manufacturing factories and tobacco processing factories on the basis of quota fixed for the factory concerned by the Pakistan Tobacco Board; and |
| (b) | persons dealing in tobacco business, who are transporting tobacco outside the Zone of its production: |

Provided that cigarette manufacturing factories and tobacco processing factories shall not be liable to pay the cess on tobacco on which cess has already been paid under clause (b):

Provided further that no cess shall be charged on the tobacco being transported, for which the cess has already been paid under clause (a).

EXPLANATION.—

For the purpose of this section,—

(i) there shall be the following Zones, namely:

- | | |
|-----------------|--|
| Zone-I | Districts of Charsadda, Swabi, Mardan, Nowshera, Tehsil Dargai and District Buner; |
| Zone-II | District Mansehra; |
| Zone-III | Districts of Chitral, Dir and Swat (which includes Kalam) and Malakand Protected Area; and |

such other Zones as Government may, from time to time, by notification in the official Gazette, specify; and

- (ii) the word 'person' used in clause (b) of sub-section (1a) shall also include cigarette manufacturing factories and tobacco processing factories, if these factories are transporting tobacco outside the Zone in addition to the quota allocated to them by the Pakistan Tobacco Board."

3. **Repeal.**— The North-West Frontier Province Finance (Fourth Amendment) Ordinance, 2003 (N.-W.F.P. Ordinance No. XIII of 2003), is hereby repealed.

BY ORDER OF MR. SPEAKER,
PROVINCIAL ASSEMBLY OF
NORTH-WEST FRONTIER PROVINCE.

NAZIR AHMAD
SECRETARY,
PROVINCIAL ASSEMBLY OF NWFP.