

**THE <sup>1</sup>[KHYBER PAKHTUNKHWA] FINANCE ORDINANCE, 1982.**

**<sup>2</sup>[KHYBER PAKHTUNKHWA] ORDINANCE NO. V OF 1982.  
27TH JUNE, 1982.**

**AN  
ORDINANCE**

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<sup>1</sup> Subs vide the Khyber Pakhtunkhwa Act No. V of 2011

<sup>2</sup> Subs vide the Khyber Pakhtunkhwa Act No. V of 2011

<sup>3</sup>

<sup>4</sup> Subs vide the Khyber Pakhtunkhwa Act No. V of 2011

**THE <sup>1</sup>[KHYBER PAKHTUNKHWA] FINANCE ORDINANCE,  
1982.**

**<sup>2</sup>[KHYBER PAKHTUNKHWA] ORDINANCE NO. V OF 1982.  
27TH JUNE, 1985.**

**AN  
ORDINANCE**

*to levy certain taxes, cesses and fees in the <sup>3</sup>[Khyber Pakhtunkhwa].*

WHEREAS it is expedient to levy certain taxes, cesses and fees in the <sup>4</sup>[Khyber Pakhtunkhwa], for the purpose hereinafter appearing; Preamble.

AND WHEREAS the Governor of the <sup>5</sup>[Khyber Pakhtunkhwa] is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, and in exercise of all powers enabling him in that behalf, the Governor of the <sup>6</sup>[Khyber Pakhtunkhwa] is pleased to make and promulgate the following Ordinance:—

1. (1) This Ordinance may be called the <sup>7</sup>[Khyber Pakhtunkhwa] Finance Ordinance, 1982. Short title, extent and commencement.

(2) It shall extend to whole of the <sup>8</sup>[Khyber Pakhtunkhwa].

(3) It shall come into force on and from the 1st day of July, 1982.

2. In this Ordinance, unless the context otherwise requires,— Definitions.

(a) "Government" means the Government of the <sup>9</sup>[Khyber Pakhtunkhwa]; and

(b) "prescribed" means prescribed by rules made under this Ordinance.

3. (1) There shall be levied a cess, called the Sugar-cane and Sugar-beet (Development) Cess, on sugar-cane crushed or sugar-beet Sugar-cane and sugar-beet development cess.

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<sup>1</sup> Subs vide the Khyber Pakhtunkhwa Act No. V of 2011

<sup>2</sup> Subs vide the Khyber Pakhtunkhwa Act No. V of 2011

<sup>3</sup> Subs vide the Khyber Pakhtunkhwa Act No. V of 2011

<sup>4</sup> Subs vide the Khyber Pakhtunkhwa Act No. V of 2011

<sup>5</sup> Subs vide the Khyber Pakhtunkhwa Act No. V of 2011

<sup>6</sup> Subs vide the Khyber Pakhtunkhwa Act No. V of 2011

<sup>7</sup> Subs vide the Khyber Pakhtunkhwa Act No. V of 2011

<sup>8</sup> Subs vide the Khyber Pakhtunkhwa Act No. V of 2011

<sup>9</sup> Subs vide the Khyber Pakhtunkhwa Act No. V of 2011

sliced by the Sugar Mills,—

- (a) at the rate of fifty paise per maund of the sugar-cane or sugar-beet, as the case may be in the Districts of Peshawar and Mardan; and
- (b) at the rate of twenty-five paise per maund of the sugar-cane or sugar-beet, as the case may be, in other areas.

(2) The incidence of the cess shall be shared equally by the Sugar Mills and the persons selling the sugar-cane or the sugar-beet to the Mills:

Provided that in the case of sugar-cane or sugar-beet obtained from the Sugar Mill's own farm, the cess as leviable under sub-section (1), shall be paid by the Mill alone.

(3) The cess payable under this section shall be collected and paid to Government by the Sugar Mills in such manner as may be prescribed.

(4) The proceeds of the cess shall be utilized for—

- (a) special maintenance and development of roads and special plant protection services in the areas comprising the Mill Zones; and
- (b) other activities directed towards the development of sugarcane and sugar-beet, including the cost of aerial spray.

(5) Government may, under special circumstances, remit the whole or any part of the cess leviable under this section.

(6) Section 3 of the North-West Frontier Province Finance Ordinance, 1978 (<sup>1</sup>[Khyber Pakhtunkhwa] Ord. XII of 1978), is hereby repealed.

4. (1) There shall be levied and collected cess, called the Sugar-cane Aerial Spray Cess, on Gur <sup>2</sup>[at the rate of Rs. 7.00 per bag]. <sup>3</sup>[Sugar cane Aerial Spray Cess].

Explanation:—For the purposes of this section bag means a bag the net weight of Gur wherein does not exceed 75 killograms.

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<sup>1</sup> Subs vide the Khyber Pakhtunkhwa Act No. V of 2011

<sup>2</sup>

<sup>3</sup> Subs vide FA-III, 1997.

(2) Every person who exports Gur out of the Zone comprised of the limits of the District Councils of Peshawar, Mardan and Malakand and Protected Area shall be liable to pay the cess.

(3) The cess shall be collected by the respective District Council from the persons liable to pay the cess, on behalf of Government, and the proceeds shall, after deducting five per cent as collection charges be deposited with Government in the manner as directed by it.]

5. In the <sup>1</sup>[Khyber Pakhtunkhwa] Finance Ordinance, 1982 (<sup>2</sup>[Khyber Pakhtunkhwa] Ord: IX of 1980), in the Second Schedule in column 3 against serial No. 10, for the figure "20" the figure "50", for the figure "250" the figure "1000" and for the figure "100", occurring twice, the figure "450" shall be substituted.

Amendment of the second schedule to <sup>3</sup>[Khyber Pakhtunkhwa] Ord. IX of 1980.

6. Where any tax, cess, fee or surcharge imposed by this Ordinance by way of an addition to, or a surcharge on any existing tax imposed by or under any enactment in force, the procedure provided in such enactment and the rules framed thereunder for the assessment, collection and recovery of such tax, shall, so far as applicable, apply to the assessment, collection and recovery of the additional tax, fee, cess or surcharge.

Application of existing laws.

7. No suit shall lie in any Civil Court to set aside or modify any assessment, levy or collection of a tax, fee, cess or surcharge made under this Ordinance and the rules made thereunder.

Bar of suit in civil court.

8. Government may make rules for carrying into effect the purposes of this Ordinance and such rules may among other matters, prescribe the procedure for the assessment, collection and payment of any tax, fee, cess or surcharge levied, or imposition of any penalty under this Ordinance in so far as such procedure is not provided in this Ordinance.

Power to make rules.

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<sup>1</sup> Subs vide the Khyber Pakhtunkhwa Act No. V of 2011

<sup>2</sup> Subs vide the Khyber Pakhtunkhwa Act No. V of 2011

<sup>3</sup> Subs vide the Khyber Pakhtunkhwa Act No. V of 2011