

**THE <sup>1</sup>[KHYBER PAKHTUNKHWA] DEVELOPMENT CESS ACT,  
1949.**

**(Act No. IV of 1949).**

**CONTENTS**

**PREAMBLE**

**SECTIONS:**

1. Short title, extent and commencement.
2. Definitions.
3. Levy of Cess.
4. Collection of cess.
5. Application of the cess.
6. Rules.

---

<sup>1</sup> Substituted vide Khyber Pakhtunkhwa Act. No. IV of 2011.

**THE <sup>1</sup>[KHYBER PAKHTUNKHWA] DEVELOPMENT CESS ACT,  
1949.**

**(Act No. IV of 1949).**

*(Received the assent of the Governor, <sup>2</sup>[Khyber Pakhtunkhwa]  
on the 31st March, 1949).*

**AN  
ACT**

*to levy tax on octroi, land revenue and water rates.*

WHEREAS it is necessary to levy tax on octroi; <sup>3</sup>[ \* \* ] Preamble.

It is hereby enacted as follows:—

1. (1) This Act may be called the <sup>4</sup>[Khyber Pakhtunkhwa] Short title, extent  
Development Cess Act, 1949. and  
commencement.

(2) It extends to the whole of the <sup>5</sup>[Province of the Khyber  
Pakhtunkhwa].

(3) It shall come into force at once.

2. In this Act unless there is anything repugnant in the subject or Definitions.  
context:—

<sup>6</sup>[(a) and (b) \* \* \* ]

<sup>7</sup>[ (c) \* \* \* \* \* ]

(d) "Octroi or Terminal tax" shall be deemed to have the meaning  
attributed to them by the <sup>8</sup>[Punjab Municipal Act, 1911,] as applied to this  
Province.

<sup>9</sup>[3. A cess shall be levied and paid to Government.- Levy of cess.

---

<sup>1</sup> Substituted vide Khyber Pakhtunkhwa Act. No. IV of 2011.

<sup>2</sup> Substituted vide Khyber Pakhtunkhwa Act. No. IV of 2011.

<sup>3</sup> The omitted vide W. P. Ord. IX of 1960.

<sup>4</sup> Substituted vide Khyber Pakhtunkhwa Act. No. IV of 2011.

<sup>5</sup> Substituted vide Khyber Pakhtunkhwa Act. No. IV of 2011.

<sup>6</sup> omitted vide W. P. A. O. 1964.

<sup>7</sup> Omitted vide W. P. Ord. IX of 1960.

<sup>8</sup> repealed and replaced in the Khyber Pakhtunkhwa vide Khyber Pakhtunkhwa Act III of 1950.

<sup>9</sup> Substituted vide Khyber Pakhtunkhwa Act. No. IV of 1990.

- (a) at the rate of <sup>1</sup>[twenty] paisa on every rupee of every sum which which becomes due to a Cantonment Board, a Municipal Corporation, a Municipal Committee or a Town Committee in the Province as octroi or terminal tax; and
- (b) at the rate of <sup>2</sup>[twenty] paisa on every rupee of every sum which which becomes due to a District Council as fee or tax for the export of goods and animals from the District concerned.]

4. The cess shall be levied and collected by the Provincial Government, so far as may be, in the same manner and under the same provisions of law, as the land revenue. Collection of cess.

5. The Provincial Government shall apply the cess collected under this Act, to the promotion and expansion of education of the people or any other purpose of general public utility in the <sup>3</sup>[Khyber Pakhtunkhwa]. Application of the cess.

6. The Provincial Government may make rules providing for Rules.

- (a) the investment and application of the proceeds of the cess levied under this Act, and
- (b) generally for carrying out the purposes of this Act.

---

<sup>1</sup> subs by Khyber Pakhtunkhwa Act No. I of 1996.

<sup>2</sup> subs by Khyber Pakhtunkhwa Act No. I of 1996.

<sup>3</sup> Substituted vide Khyber Pakhtunkhwa Act. No. IV of 2011.