

NOTES ON CLAUSES

FINANCE BILL, 2017

CUSTOMS ACT, 1969 (IV OF 1969)

- Clause 2(1) Seeks to amend section 2 to include Bill of Coastal Goods in reference to the term Goods Declaration and to create provision for regulating controlled delivery operations.
- Clause 2(2) Seeks to amend section 3A to modify the statutory designation of the Directorate General Intelligence and Investigation.
- Clause 2(3) Seeks to insert new section 3AAA to create legal provision for establishment of a Directorate General CPEC to provide for effective supervision and monitoring of trade flows under this strategic initiative of the Government.
- Clause 2(4) Seeks to amend section 7 of the Customs Act, 1969 with a view to include reference to both the officers of Inland Revenue and National Highway & Motorway Police.
- Clause 2(5) Seeks to insert new section 8A empowering the Federal Board of Revenue to notify the wearing of uniform for officers and staff of the Customs Service of Pakistan.

- Clause 2(6) Seeks to amend section 19 with a view to rationalize the existing provisions with the Rules of Business and to provide legal coverage to certain notifications
- Clause 2(7) Seeks to amend sub-section (2) of section 25A to allow appropriate officer to finalize assessment on the basis of value, if the same is higher than value fixed through Valuation Ruling.
- Clause 2(8) Seeks to amend section 26 for allowing the Board to frame rules to conduct End Use Verification of dual use precursor chemicals.
- Clause 2(9) Seeks to amend Section 33 to disallow refund in cases of provisional assessment or court matters, if the incidence of customs duty and other levies has been passed on to the buyer or consumer.
- Clause 2(10) Seeks to amend section 98 to empower a Chief Collector to allow second extension in warehousing period as well as to harmonize discrepancy between Act and rules relating to extended warehousing period provided under various export-oriented regimes.
- Clause 2(11) Seeks to amend section 155F by creating right of Appeal with the Chief Collector in cases of cancellation or suspension of User Id by Collector.

- Clause 2(12) Seeks to amend Section 156 (1) to enable the Board to regulate the imposition of penalties and to create specific penalty for failure to entertain a delay and detention certificate issued by the officer of Customs.
- Clause 2(13) Seeks to amend section 193 with a view to allow filing of an appeal in respect of an order, issued under section 195, by an officer of Customs below the rank of an Additional Collector
- Clause 2(14) Seeks to amend section 194A to allow filing of an appeal in respect of an order, issued under section 195, by the Board or an officer of Customs not below the rank of an Additional Collector
- Clause 2(15) Seeks to amend section 195 with a view to allow the Board, Collector or Collector (Adjudication) to dispose of a case on its own and further empowering them to assign the case to an officer of equal or higher rank, as may have passed the earlier order.
- Clause 2(16) Seeks to insert new section 219A to enable the Customs Department to enhance international cooperation, participation in international initiatives / joint operations and greater access to Technical Assistance and Capacity Building activities.

- Clause 2(17) Section to insert new section 221A to provide savings vis-à-vis earlier issued notifications.
- Clause 2(18) Seeks to substitute First Schedule to the Customs Act, 1969 (IV of 1969), with the First Schedule to this Act
- Clause 2(19) Seeks to substitute Fifth Schedule to the Customs Act, 1969 (IV of 1969), with the Second Schedule to this Act

SALES TAX ACT, 1990

- Clause 3(1) Seeks to insert a new clause in section 2
- Clause 3(2)(i) Seeks to insert the words “irrespective of their final destination in territories of Pakistan as specified in clause (2) of Article 1 of the Constitution of Islamic Republic of Pakistan” after the word “Pakistan” in clause (b) of sub-section (1) of section 3
- Clause 3(2)(ii) Seeks to substitute the expression “and (6)” for the expression “,(6) and section 4” in sub-sec(1A) of section 3
- Clause 3(2)(iii) Seeks to substitute the words “Board with the approval of the Minister In-charge of the Federal Government” for the words “Federal Government” in clause (b) of sub-section (2) of section 3
- Clause 3(2)(iv) Seeks to substitute the words “Board with the approval of the Minister In-charge of the Federal Government” for the words “Federal Government” of sub-section (3) of section 3
- Clause 3(2)(v) Seeks to substitute the words “Board with the approval of the Minister In-charge of the Federal Government” for the words “Federal Government” of sub-section (5) of section 3

- Clause 3(2)(vi) Seeks to insert a new sub-section 9A after sub-section (9) of section 3
- Clause 3(3)(i) Seeks to insert the expression “except those of sub-section (1A)” after the figure “3” appearing for the first time in section 4
- Clause 3(3)(ii) Seeks to substitute the words “Board with the approval of the Minister In-charge of the Federal Government” for the words “Federal Government” in clause (c) of section 4
- Clause 3(4)(i) Seeks to substitute the words “Board with the approval of the Minister In-charge of the Federal Government” for the words “Federal Government” in sub-section (3) of section 7
- Clause 3(4)(ii) Seeks to substitute the words “Board with the approval of the Minister In-charge of the Federal Government” for the words “Federal Government” in sub-section (4) of section 7
- Clause 3(5)(i) Seeks to substitute the words “Board with the approval of the Minister In-charge of the Federal Government” for the words “Federal Government” in sub-section (1) of section 7A
- Clause 3(5)(ii) Seeks to substitute the words “Board with the approval of the Minister In-charge of the Federal Government” for the words “Federal Government” in sub-section (2) of section 5
- Clause 3(6) Seeks to substitute the words “Board with the approval of the

Minister In-charge of the Federal Government” for the words “Federal Government” in clause (b) in sub-section (1) of section 8

Clause 3(7)(i) Seeks to substitute the words “Board with the approval of the Minister In-charge of the Federal Government” for the words “Federal Government” in clause (a) in sub-section (2) of section 13

Clause 3 (7)(ii) Seeks to substitute the words “Board” for the words “Federal Government” in sub-section (6) of section 13

Clause 3 (7)(iii) Seeks to substitute a colon for the full stop at the end and add a provisos in sub-section (7) of section 13

Clause 3(8)(a)(i) Seeks to insert a new clause (ea) after clause (e) in sub-section (1) of section 30

Clause 3(8)(a)(ii) Seeks to insert a new clause (fa) after clause (f) in sub-section 91) of section 30

Clause 3(8)(b) Seeks to insert new sub-sections (2A) and (2B) after sub-section (2) of section 30

Clause 3(8)(c)(i) Seeks to insert the comma and words “District Taxation Officer” after the words “Deputy Commissioner Inland Revenue” in sub-section (3) of section 30

- Clause 3(8)(c)(ii) Seeks to insert the comma and words “Assistant Director Audit” after the words “Assistant Commissioner” in sub-section (3) of section 30
- Clause 3(8)(d)(i) Seeks to insert the comma and words “District Taxation Officer” after the words “Deputy Commissioner Inland Revenue” in sub-section (4) of section 30
- Clause 3(8)(d)(ii) Seeks to insert the comma and words “Assistant Director Audit” after the words “Assistant Commissioner” in sub-section (4) of section 30
- Clause 3(9) Seeks to add a new serial number 23 and entries relating thereto in columns (1), (2) and (3) after serial number 22 in the Table in section 33
- Clause 3(10) Seeks to substitute a colon for the full stop at the end and add a proviso in clause (f) in sub-section (1) of section 48
- Clause 3(11)(a) Seeks to substitute a semi colon and word “; or” for the full stop in clause (c) and omit the word “or” and thereafter add the new clause (d) in sub-section (1) of section 56
- Clause 3(11)(b) Seeks to substitute a semi colon and word “; or” for the full stop in clause (c) and omit the word “or” and thereafter add the new clause (d) in sub-section (2) of section 56

- Clause 3(12) Seeks to substitute the words “Board with the approval of the Minister In-charge of the Federal Government” for the words “Federal Government” in section 60
- Clause 3(13) Seeks to substitute the words “Board with the approval of the Minister In-charge of the Federal Government” for the words “Federal Government” in section 65
- Clause 3(14) Seeks to substitute the words “Board with the approval of the Minister In-charge of the Federal Government” for the words “Federal Government” in sub-section (1) of section 71
- Clause 3(15) Seeks to insert a new section 74A after section 74
- Clause 3(16)(i) Seeks to substitute the figure “2105.0000” for the figure “21.05” in column (3) against serial number 2 in the Table in the Third Schedule
- Clause 3(16)(ii) Seeks to omit columns (2) and (3) and entries relating thereto against serial number 32 in the Table in the Third Schedule
- Clause 3(17)(a)(iii) Seeks to omit the serial numbers 28, 39 and 56 and entries relating thereto in columns (2) and (3) in column (1) in Table-1 in the Sixth Schedule

- Clause 3(17) Seeks to substitute the words “preparations suitable for infants or young children, put up for retail sale” for the words “preparations for infant use put up for retail sale” in sub-serial number (xvii) in serial number 12 in the Fifth Schedule
- Clause 3(18)(A)(i)(a) Seeks to substitute the figure “0101.3000” for the figure “0101.3100” against serial number 1 in Table-1 in the Sixth Schedule
- Clause 3(18)(A)(i)(b) Seeks to omit the figure “0102.1010” against serial number 1 in Table-1 in the Sixth Schedule
- Clause 3(18)(A)(i)(c) Seeks to omit the figure “0105.1900” against serial number 1 in Table-1 in the Sixth Schedule
- Clause 3(18)(A)(ii) Seeks to omit the figure “0803.0000” against serial number 15 in Table-1 in the Sixth Schedule
- Clause 3(18)(A)(ii)(b) Seeks to substitute the figure “0805.2910” for the figure “0805.2010” against serial number 15 in Table-1 in the Sixth Schedule
- Clause 3(18)(A)(ii)(c) Seeks to substitute the figure “0805.2100, 0805.2200 and 0805.2990” for the figure “0805.2090” against serial number 15 in Table-1 in the Sixth Schedule

- Clause 3(18)(A)(iii) Seeks to substitute the figure “09.10” for the figure “0910.1000” against serial number 17 in Table-1 in the Sixth Schedule
- Clause 3(18)(A)(iv) Seeks to omit the figure “1102.3000” in serial number 19 in Table-1 in the Sixth Schedule
- Clause 3(18)(A)(v) Seeks to omit the figure “1209.1010” in serial number 20 in Table-1 in the Sixth Schedule
- Clause 3(18)(A)(vi) Seeks to substitute the figure “1212.9300” for the figure “1212.9990” against serial number 23 in Table-1 in the Sixth Schedule
- Clause 3(18)(A)(vii) Seeks to omit the figure “2009.8000” in serial number 26 in Table-1 in the Sixth Schedule
- Clause 3(18)(A)(viii) Seeks to omit the figures “8523.5100 and 8523.5200” in serial number 31 in Table-1 in the Sixth Schedule
- Clause 3(18)(A)(ix) Seeks to substitute the figure “49.07” for the figure “4907.0000” against serial number 33 in Table-1 in the Sixth Schedule
- Clause 3(18)(A)(x) Seeks to substitute the figure “7108.1390” for the figure “7108.2000” against serial number 38 of Table I of the Sixth Schedule

- Clause 3(18)(A)(xi) Seeks to substitute the figure “1207.1000” for the figure “1207.2000” against serial number 81 of Table I of the Sixth Schedule
- Clause 3(18)(A)(xii) Seeks to omit the figure “1604.3000” in serial number 83 of Table of the Sixth Schedule
- Clause 3(18)(A)(xiii) Seeks to substitute the words “preparations suitable for infants or young children put up for retail sale” for the words “preparations for infant use put up for retail sale” against serial number 84 of Table I of the Sixth Schedule
- Clause 3(18)(A)(xiv) Seeks to substitute the figure “8539.3110” for the figure “8539.3910” against serial number 91 of Table I of the Sixth Schedule
- Clause 3(18)(A)(xv) Seeks to substitute the words “pens, ball pens, markers and porous tipped pens” for the words “pens and ball pens” against serial number 97 of Table I of the Sixth Schedule
- Clause 3(18)(A)(xvi)(a) Seeks to add the words “plant, machinery, equipment, appliances and accessories” after the words “materials and equipment” against serial number 100A of Table I of the Sixth Schedule

- Clause 3(18)(A)(xvi)(b) Seeks to substitute the word “GWADAR” wherever appearing for the word “GAWADAR” in serial number 100A of Table I of the Sixth Schedule
- Clause 3(18)(A)(xvii) Seeks to insert a new serial 100C after serial number 100B in Table I of the Sixth Schedule
- Clause 3(18)(A)(xviii) Seeks to omit the figure “0206.2000” against serial number 106 in Table-I of the Sixth Schedule
- Clause 3(18)(A)(xix) Seeks to substitute the figure “3824.8400” for the figure “3824.9099” against serial number 108 in Table-I of the Sixth Schedule
- Clause 3(18)(A)(xx) Seeks to substitute the figures “8539.5010 and 8539.5020” for the figure “8543.7090” against serial number 110 in Table-1 of the Sixth Schedule
- Clause 3(18)(A)(xxi) Seeks to substitute the figure “8524.4100” for the figure 8524.8100” against serial number 113 in Table-1 of the Sixth Schedule
- Clause 3(18)(A)(xxii) Seeks to substitute the figures “9406.1010 and 9406.9010” for the figure 9406.0010” against serial number 114 in Table-1 of the Sixth Schedule

- Clause 3(18)(A)(xxiii) Seeks to substitute the serial number 130 in Table-1 of the Sixth Schedule
- Clause 3(18)(A)(xxiv)(I)(a) Seeks to omit the words “ingredients for pesticides”, in column (2) against serial number 133 in Table-1 of the Sixth Schedule
- Clause 3(18)(A)(xxiv)(I)(b) Seeks to omit the words “Cadusafos Technical Material”, in column (2) against serial number 133 in Table-1 of the Sixth Schedule
- Clause 3(18)(A)(xxiv)(I)(c) Seeks to omit the words “ingredients for pesticides”, in column (2) against serial number 133 in Table-1 of the Sixth Schedule
- Clause 3(18)(A)(xxiv)(I)(d) Seeks to omit the words “ingredients for pesticides”, in column (2) against serial number 133 in Table-1 of the Sixth Schedule
- Clause 3(18)(A)(xxiv)(I)(e) Seeks to omit the words “other ingredients for pesticides”, in column (2) against serial number 133 in Table-1 of the Sixth Schedule
- Clause 3(18)(A)(xxiv)(I)(f) Seeks to omit the words “Tiethanolamine and its salts”, in column (2) against serial number 133 in Table-1 of the Sixth Schedule
- Clause 3(18)(A)(xxiv)(I)(g) Seeks to omit the words “ingredients for pesticides”, in column (2) against serial number 133 in Table-1 of the Sixth Schedule

- Clause 3(18)(A)(xxiv)(II)(a) Seeks to omit the figure “2903.3040” in column (3) against serial number 133 in Table-1 of the Sixth Schedule
- Clause 3(18)(A)(xxiv)(II)(b) Seeks to omit the figure “2903.6900” in column (3) against serial number 133 in Table-1 of the Sixth Schedule
- Clause 3(18)(A)(xxiv)(II)(c) Seeks to omit the figure “2918.9010” in column (3) against serial number 133 in Table-1 of the Sixth Schedule
- Clause 3(18)(A)(xxiv)(II)(d) Seeks to omit the figure “2919.0010” in column (3) against serial number 133 in Table-1 of the Sixth Schedule
- Clause 3(18)(A)(xxiv)(II)(e) Seeks to omit the figure “2919.0090” in column (3) against serial number 133 in Table-1 of the Sixth Schedule
- Clause 3(18)(A)(xxiv)(II)(f) Seeks to omit the figure “2922.1300” in column (3) against serial number 133 in Table-1 of the Sixth Schedule
- Clause 3(18)(A)(xxiv)(II)(g) Seeks to omit the figure “2924.2930” in column (3) against serial number 133 in Table-1 of the Sixth Schedule
- Clause 3(18)(A)(xxiv)(II)(h) Seeks to substitute the figure “2939.8010” for the figure “2939.9910” in column (3) against serial number 133 in Table-1 of the Sixth Schedule

- Clause 3(18)(A)(xxiv)(II)(i) Seeks to substitute the figure “2939.8010” for the figure 2939.9910” in column (3) against serial number 133 in Table-1 of the Sixth Schedule
- Clause 3(18)(A)(xxiv)(II)(j) Seeks to substitute the figure “3824.9999” for the figure 3824.9099” in column (3) against serial number 133 in Table-1 of the Sixth Schedule
- Clause 3(18)(A)(xxv) Seeks to insert the following new serial numbers 134, 135, 136, 137 and entries relating thereto in columns (1), (2) and (3) of Table-1 of the Sixth Schedule
- Clause 3(18)(B)(a) Seeks to substitute the figure and word “14A and 15 after the figure “14” in paragraph (ii) in the preamble in Table-3 of the Sixth Schedule
- Clause 3(18)(B)(b)(i) Seeks to substitute the figure “3824.9999” for the figure 3824.9099” in column (3) in serial number 2 in the Annexure to Table-3 of the Sixth Schedule
- Clause 3(18)(B)(b)(ii) Seeks to substitute new serial numbers 14, 14A, 15 and 15A for serial numbers 14 and 15 in the Annexure to Table-3 of the Sixth Schedule
- Clause 3(19)(i) Seeks to substitute the figure “8432.3900” for the figure “8432.3090” in column (3), in sub-serial (iv) in serial number 26 in Table-1 of the Eighth Schedule

- Clause 3(19)(ii)(a) Seeks to substitute the figure “8432.4100” for the figure “8432.4000” in sub-serial (iv), in column (3), in serial number 27 in Table-1 of the Eighth Schedule
- Clause 3(19)(ii)(b) Seeks to substitute the figure “8432.3100” for the figure “8432.3010” in sub-serial (vi), in column (3), in serial number 27 in Table-1 of the Eighth Schedule
- Clause 3(19)(ii)(c) Seeks to substitute the figure “8432.3900” for the figure “8432.3090” in sub-serial (vii), in column (3), in serial number 27 in Table-1 of the Eighth Schedule
- Clause 3(19)(iii) Seeks to substitute the figure “2018” for the figure “2017” in column (5) in serial number 34 of Table-1 of the Eighth Schedule
- Clause 3(19)(iv) Seeks to insert the following new serial numbers 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47 and entries relating thereto in columns (2), (3), (4) and (5) after serial number 34 of Table-1 of the Eighth Schedule
- Clause 3(20)(a)(i) Seeks to substitute the figure “650” for the figure “300” in column (3) against serial number 2 in the Table of the Ninth Schedule
- Clause 3(20)(a)(ii) Seeks to substitute the figure “650” for the figure “1000” in column (3) against serial number 2 in the Table of the Ninth Schedule

Clause 3(20)(b)(i) Seeks to substitute the figure “650” for the figure “300” in column (4) against serial number 2 in the Table of the Ninth Schedule

Clause 3(20)(b)(ii) Seeks to substitute the figure “1000” for the figure “300” in column (4) against serial number 2 in the Table of the Ninth Schedule

AMENDMENT OF INCOME TAX ORDINANCE, XLIX OF 2001

- Clause 4(1)(a) Seeks to exclude durable goods form the purview of fast moving consumer goods defined under section 2(22A).
- Clause 4(1)(b) Seeks to add new authorities.
- Clause 4(1)(c) Seeks to introduce concept of startup.
- Clause 4(2) Seeks to extend the applicability of super tax to tax year 2016.
- Clause 4(3) Seeks to substitute section 5A.
- Clause 4(4) Seeks to restrict the applicability of section 7C to the business or projects undertaken for construction and sale of residential , commercial or other buildings initiated and approved during tax year 2017.
- Clause 4(5) Seeks to restrict the applicability of section 7D to the business or projects undertaken for construction and sale of residential, commercial or other buildings initiated and approved during tax year 2017.
- Clause 4(6) Seeks to make technical amendment in section 8.
- Clause 4(7) Seeks to increase the threshold of loan from employer from five hundred thousand to one million for treating it as perquisite.

- Clause 4(8) Seeks to enhance the limit for sales promotion expense in the cases of pharmaceuticals.
- Clause 4(9) Seeks to bring an asset co-owned by a taxpayer and an Islamic financial institution licensed by SBP or SECP, within the purview of depreciable asset in the hand of taxpayer.
- Clause 4(10) Seeks to add two provisos in section 53
- Clause 4(11) Seeks to renumber section 64A and 64AB.
- Clause 4(12) Seeks to amend section 60D.
- Clause 4(13) Seeks to amend formula in section 62A.
- Clause 4(14) Seeks to omit section 65A.
- Clause 4(15) Seeks to amend section 65C to extend the benefit of tax credit for further two tax years.
- Clause 4(16) Seeks to omit sub-section (3) of section 94.
- Clause 4(17) Seeks to amend section 100 to bring the profit and gains derived from sui gas field within the purview of Fifth Schedule.
- Clause 4(18) Seeks to make technical amendment in section 100C.
- Clause 4(19) Seeks to enhance rate of minimum tax under section 113.

Clause 4(20)	Seeks to make technical amendment in section 114.
Clause 4(21)	Seeks to amend section 115 to allow relief to widows, orphans and disabled in filing of return under section 114.
Clause 4(22)	Seeks to make technical amendment.
Clause 4(23)	Seeks to empower the Chief Commissioner to grant extension in time for filing of return.
Clause 4(24)	Seeks to amend section 121 to provide best judgment assessment on non-filing of return in response to notice under sub-sections (3) and (4) of section 114.
Clause 4(25)	Seeks to make a technical amendment.
Clause 4(26)	Seeks to omit section 122C.
Clause 4(27)	Seeks to make technical amendment.
Clause4(28)	Seeks to make technical amendment in section 130.
Clause 4(29)	Seeks to make technical amendment.
Clause 4(30)	Seeks to make technical amendment
Clause 4(31)	Seeks to amend section 147.
Clause 4(32)	Seeks to amend section 148.

Clause 4(33)	Seeks to make technical amendment in section 152.
Clause 4(34)	Seeks to amend section 153.
Clause 4(35)	Seeks to amend section 165 to provide revision of withholding statements.
Clause 4(36)	Seeks to amend section 165B..
Clause 4(37)	Seeks to make technical amendment.
Clause 4(38)	Seeks to amend section 182.
Clause 4(39)	Seeks to make a technical amendment.
Clause 4(40)	Seeks to make a technical amendment in section 205.
Clause 4(41)	Seeks to amend section 206A to provide advance ruling in the cases of permanent establishment in Pakistan of a non-resident.
Clause 4(42)	Seeks to make technical amendments in section 207
Clause 4(43)	Seeks to make a technical amendment.
Clause 4(44)	Seeks to amend section 216.
Clause 4(45)	Seeks to add a new clause in sub-section in section 227B.
Clause 4(46)	Seeks to amend section 227B.

Clause 4(47)	Seeks to add a new section in order to create a new directorate.
Clause 4(48)	Seeks to amend section 231B.
Clause 4(49)	Seeks to amend section 233A
Clause4(50)	Seeks to amend section 233A in order to make tax collected as final tax.
Clause 4(51)	Seeks to amend section 235 to explain the word 'bill'
Clause 4(52)	Seeks to amend section 235 A to explain the word 'bill'.
Clause 4(53)	Seeks to make a technical change in section 236C.
Clause 4(54)	Seeks to amend section sections 236G and 236H.
Clause 4(55)	Seeks to make technical amendment and to explain section 236K.
Clause 4(56)	Seeks to make technical amendment and to explain section 236W.
Clause 4(57)	Seeks to add a new section for collection of advance tax on tobacco from local manufacturers of cigarette and from person purchasing tobacco.
Clause 4(58)	Seeks to add a new section.

Clause 4(59)(a)(i)	Seeks to revise tax rate on dividend.
Clause 4(59)(a)(ii)	Seeks to substitute table of revise tax rate for profit on debt.
Clause 4(59)(a)(iii)	Seeks to rationalize tax rate on capital gain on sale of securities.
Clause 4(59)(a)(iv)	Seeks to enhance rate of minimum tax under section 113.
Clause 4(59)(b)(i)	Seeks to revise rate of tax of dividend.
Clause 4(59)(b)(ii)	Seeks to revise advance tax rate under section 152.
Clause 4(59)(b)(iii)	Seeks to revise rate of advance tax rate under section 153 for non filers.
Clause 4(59)(b)(iv)	Seeks to revise tax rate under section 155 income from property for non-filers.
Clause 4(59)(b)(v)	Seeks to revise tax rate of tax on prizes and winnings for non-filers.
Clause 4(59)(b)(vi)	Seeks to increase the rate on petroleum products for non-filers.
Clause 4(59)(b)(vii)	Seeks to increase the tax rate on CNG station for non-filers.
Clause 4(59)(c)(i)	Seeks to explain the gross electricity bill
Clause 4(59)(c)(ii)	Seeks to reduce tax rate on subscribers of mobile phones.

Clause 4(59)(c)(iii)	Seeks to reduce the advance tax on filers on registration of motor vehicles upto 1300cc.
Clause 4(59)(c)(iv)	Seeks to increase the rate of advance tax on sale by auction for non-filers.
Clause 4(59)(c)(v)	Seeks to increase the advance tax on sale to retailers being non-filers.
Clause 4(59)(c)(vi)	Seeks to make technical amendment.
Clause 4(59)(c)(vii)	Seeks to increase threshold for withholding tax.
Clause 4(60)(a)(i)	Seeks to include certain organizations within the scope of exemptions.
Clause 4(60)(a)(ii)	Seeks to make technical amendment.
Clause 4(60)(a)(iii)	Seeks to add new clause.
Clause 4(60)(a)(iv)	Seeks to grant exemption to the political parties and start-ups as defined in clause (62A) of section 2.
Clause 4(60)(b)(i)	Seeks to grant exemption from turnover tax for start-ups.
Clause 4(60)(b)(ii)	Seeks to omit clause (41).
Clause 4(60)(b)(iii)	Seeks to grant exemption from withholding tax to start-ups.

Clause 4(60)(b)(iv)	Seeks to include certain oil marketing companies in clause (56).
Clause 4(60)(b)(v)	Seeks to omit clause (56A).
Clause 4(60)(b)(vi)	Seeks to make amendment in clause (72A).
Clause 4(60)(b)(vii)	Seeks to make amendment in clause (72B).
Clause 4(60)(b)(viii)	Seeks to amend clause (91).
Clause 4(60)(b)(ix)	Seeks to broaden the scope of clause (94).
Clause 4(60)(b)(x)	Seeks to add new clauses to widen the scope of exemption.
Clause 4(61)	Seeks to explain sub-rule (g) of rule 1.
Clause 4(62)	Seeks to make technical amendments in Eight Schedule.

FEDERAL EXCISE ACT, 2005

- Clause 5(1) Seeks to substitute the word “Board” for the words “Federal Government in clause (8a) in section 2
- Clause 5(2)(i) Seeks to substitute the words “Board with the approval of the Minister In-charge of the Federal Government” for the words “Federal Government in clause (c) in sub-section (1) of section 3
- Clause 5(2)(ii) Seeks to substitute the words “Board with the approval of the Minister In-charge of the Federal Government” for the words “Federal Government in sub-section (4) of section 3
- Clause 5(3)(i) Seeks to substitute the words “Board with the approval of the Minister In-charge of the Federal Government” for the words “Federal Government in sub-section (2) of section 16
- Clause 5(3)(ii) Seeks to substitute the word “Board” for the words “Federal Government in sub-section (5) of section 16
- Clause 5(3)(iii) Seeks to substitute a colon for the full stop at the end and insert the provisos in sub-section (6) of section 16
- Clause 5(4) Seeks to substitute the existing sub-section (10) of section 19
- Clause 5(5)(a)(i) Seeks to insert a new clause (ea) after clause (e) in sub-section (1) in section 29

- Clause 5(5)(a)(ii) Seeks to insert a new clause (fa) after clause (f) in sub-section (1) in section 29
- Clause 5(5)(b) Seeks to insert the following sub-sections (1AA), (1AB) after sub-section (1A) in section 29
- Clause 5(5)(c)(i) Seeks to insert the comma and words “District Taxation Officer” after the words “Deputy Commissioner Inland Revenue in sub-section (1B) in section 29
- Clause 5(5)(d)(i) Seeks to insert the comma and words “District Taxation Officer” after the words “Deputy Commissioner Inland Revenue in sub-section (1C) in section 29
- Clause 5(5)(d)(ii) Seeks to insert the comma and words “Assistant Director Audit” after the words “Assistant Commissioner Inland Revenue in sub-section (1C) in section 29
- Clause 5(6) Seeks to insert a new proviso after the first proviso in section 37
- Clause 5(7) Seeks to insert a new section 43A after section 43
- Clause 5(8)(i) Seeks to insert a new clause (d) after clause (c) in sub-section (1) of section 47
- Clause 5(8)(ii) Seeks to insert a new clause (d) after clause (c) in sub-section (2) of section 47

- Clause 5(9)(A)(i) Seeks to substitute new serial numbers 9, 10, 10a for the serial numbers 9, 9a, 10, 10a and the corresponding entries relating thereto in columns (2) and (3) in Table-I in the First Schedule
- Clause 5(9)(A)(ii) Seeks to substitute the words “one rupee and twenty five per kilogram” for the words “one rupee per kilogram” against serial number 13 in column (4) of Table-I in the First Schedule
- Clause 5(9)(A)(iii) Seeks to substitute the existing restriction after Table-1 in the First Schedule
- Clause 5(9)(B) Seeks to substitute the word “seventeen” for the words “eighteen and a half” against serial number 6 in column (4) in Table-2 in the First Schedule
- Clause 5(10)(i)(a) Seeks to insert the brackets, words and comma “(plant, machinery, equipment, appliances and accessories)” after the words “materials and equipment” in serial number 19 in Table-1 of the Third Schedule
- Clause 5(10)(i)(b) Seeks to substitute wherever appearing the word “Gwadar” for the word “Gawadar” in serial number 19 in Table-1 in the Third Schedule
- Clause 5(10)(ii) Seeks to insert a new serial number 20A after serial number 20 in Table 1 in the Third Schedule