

NOTES ON CLAUSES

CUSTOMS ACT, 1969 (IV OF 1969)

- Clause 5(1)(a) Seeks to add new clause in section 2 of the Customs Act, 1969 to define "cargo tracking system".
- Clause 5(1)(b) Seeks to add new clause in section 2 of the Customs Act, 1969 to define "e-bilty".
- Clause 5(2) Seeks to substitute section 3A to merge Directorate Generals of I&I and Risk Management System.
- Clause 5(3) Seeks to substitute section 3B to rename "Directorate General of Internal Audit" as "Directorate General of Customs Auction".
- Clause 5(4) Seeks to substitute section 3BBB to rename Directorate Generals of RMS as the Directorate General of Communications and Public Relations, Customs.
- Clause 5(5) Seeks to amend section 3DD to rename Directorate General of Post Clearance audit (PCA) as "Directorate General of Post Clearance Audit and Internal Audit (PCA&IA)".
- Clause 5(6) Seeks to add new section 3F to provide legal coverage to short-term hiring of technology specialists, auditors, accountants and goods evaluators.
- Clause 5(7) Seeks to amend sub-section (5) of section 19, to give continuity to the notifications issued under section 19 during the financial year.

- Clause 5(8) Seeks to amend section 19C to restrict misuse of the facility of de minimis received through post or courier.
- Clause 5(9) Seeks to add a proviso section 27A to check the misuse of existing facility of allowing mutilation/scraping of disputed scrap.
- Clause 5(10) Seeks to amend sub-section (3A) of section 32 to reduce the volume of litigation/contravention cases.
- Clause 5(11) Seeks to amend section 79(1) to provide legal coverage for abolishing the mandatory requirement of pre-payment of duty/taxes on GDs in case of goods declaration filed prior to berthing of vessel.
- Clause 5(12) Seeks to insert a new sub-section (6) in section 80 to provide legal cover to centralized assessment unit(s) and centralized examination unit(s).
- Clause 5(13) Seeks to substitute section 82 to reduce port congestion and dwell time by proposing penalties.
- Clause 5(14) Seeks to amend proviso to sub-section (1) of section 83 to explain the clearance through Customs Computerized System.
- Clause 5(15) Seeks to insert new section 83C in Customs Act, 1969 introducing cargo tracking system and e-Bilty mechanism for movement of goods.

- Clause 5(16) Seeks to amend section 144 by inserting the word courier to cover the goods imported or exported through courier.
- Clause 5(17) Seeks to amend section 145 by inserting the word courier to include goods imported/exported through courier in the purview of the section.
- Clause 5(18)(a) Seeks to amend S.No.64 of the Table of section 156(1) for creation of penal clause under section 156 for violation of section 127 and 129A.
- Clause 5(18)(b) Seeks to add new penal clause in S.No.105 of the Table of section 156(1) under section 156 for violations related to e-bilty mechanism.
- Clause 5(19) Seeks to omit proviso to sub-section (2) of section 157 to remove provision of allowing release of vehicles liable to be confiscated against bank guarantee
- Clause 5(20) Seeks to add new sub-section (6) in section 169 to secure a financial guarantee in auction cases where stay is granted by courts.
- Clause 5(21)(a) Seeks to amend first proviso to sub-section (3) of section 179 to rationalize the time period for adjudication of smuggled goods and goods lying at the port.
- Clause 5(21)(b) Seeks to amend sub-section (4) of section 179 for granting extension in time period for deciding adjudication cases after reasons to be recorded in writing.

- Clause 5(22) Seeks to amend section 187 to elaborate the burden of proof by checking the presentation of irrelevant import documents before adjudication authorities.
- Clause 5(23) Seeks to insert a new section 187A to define the legal character of a tampered vehicle.
- Clause 5(24) Seeks to add new proviso to section 193 to minimize the misuse by unlawful claiming ownership of seized goods before Collector Appeals.
- Clause 5(25)(a) Seeks to amend sub-section (2) of section 194A to rationalize time limit for filing of appeal before Customs Appellate Tribunal.
- Clause 5(25)(b) Seeks to add new proviso to sub-section (5) of section 194A to secure government revenue where stay is granted by the Appellate Tribunal.
- Clause 5(25)(c) Seeks to add proviso to sub-section (6) of section 194A to minimize the misuse by unlawful claiming ownership of seized goods before Appellate Tribunal.
- Clause 5(26)(a) Seeks to amend sub-section (1) of section 195 empowering Director Generals and Directors to re-open the cases in their respective jurisdiction.
- Clause 5(26)(b) Seeks to amend sub-section (1A) of section 195 for more clarity to re-open the orders passed through adjudication process.

- Clause 5(27)(a) Seeks to amend sub-section (1) of section 196 to rationalize the time period for filing of reference for the High Court.
- Clause 5(27)(b) Seeks to add proviso to sub-section (6) of section 196 to further strengthen filing of references against the orders of Appellate Tribunal.
- Clause 5(28)(a) Seeks to amend sub-section (1) of section 201 to allow auction through authorized agent as well.
- Clause 5(28)(b) Seeks to add a new proviso to sub-section (3) of section 201 to secure duties and taxes of auctionable goods where stay is granted by courts.
- Clause 5(29) (i) Seeks to add new section 225 to establish Customs Command Fund for allocations made by Federal Government for anti-smuggling activities.
(ii) Seeks to add new section 226 to provide legal coverage to Digital Enforcement Stations.
- Clause 5(30) Seeks to amend the First Schedule to the Customs Act, 1969 (Pakistan Customs Tariff).
- Clause 5(31) Seeks to substitute the Fifth Schedule to the Customs Act, 1969.

SALES TAX ACT, 1990

Clause 6(1)(a)(i)	Seeks to insert existing new clause (1) after rider clause of section 2
Clause 6(1)(a)(ii)	Seeks to renumber clauses (1A) and (1B) the existing clauses (1) and (1A) of section 2
Clause 6(1)(b)(i)	Seeks to insert new clause (4A) after clause (4) of section 2
Clause 6(1)(b)(ii)	Seeks to renumber clauses (4AA) and (4AAA) the existing clauses (4A) and (4AA) of section 2
Clause 6(1)(c)	Seeks to insert new clause (5AC) after clause (5AB) of section 2
Clause 6(1)(d)(i)	Seeks to substitute clause (9A) of section 2
Clause 6(1)(d)(ii)	Seeks to renumber the clause (9AB) the existing clause (9A) and thereafter to insert new clause (9AC) after the renumbered clause (9AB) of section 2
Clause 6(1)(e)	Seeks to substitute clause (18A) of section 2
Clause 6(1)(f)(i)	Seeks to insert clause (21) of section 2
Clause 6(1)(f)(ii)	Seeks to renumber clause (21A) the existing clause (21) of section 2
Clause 6(1)(g)(i)	Seeks to omit the word “should” in clause (27) of section 2

Clause 6(1)(g)(ii)	Seeks to substitute a semicolon, a full stop at the end in the proviso and thereafter to add new provisos in clause (27) of section 2
Clause 6(1)(h)	Seeks to substitute clause (37) of section 2
Clause 6(1)(i)	Seeks to substitute the first proviso occurring at the end in clause (46) of section 2
Clause 6(2)(i)	Seeks to omit the word “and” occurring at the end in clause (a) and to insert new a new clause (c) after clause (b) of sub-section (3) of section 3
Clause 6(2)(ii)	Seeks to omit proviso to sub-section (7) of section 3
Clause 6(2)(iii)	Seeks to insert new sub-section (7A), after sub-section (7) of section 3
Clause 6(2)(iv)	Seeks to substitute the existing proviso to sub-section (9A) of section 3
Clause 6(3)	Seeks to add the following after the full stop at the end in sub-section (4) of section 8B
Clause 6(4)	Seeks to add new sub-section (5) after sub-section (4) of section 11D
Clause 6(5)	Seeks to substitute sub-section (1) of section 11E
Clause 6(6)	Seeks to substitute the words “eighty days” for the words “twenty days” in sub-section (2) of section 11G

Clause 6(7)(i)	Seeks to add new sub-sections (1A) and (1B) after sub-section (1) of section 14
Clause 6(7)(ii)	Seeks to insert new sub-section (2A) after sub-section (2) of section 14
Clause 6(8)	Seeks to insert new sections 14AC, 14AD and 14AE after section 14AB
Clause 6(9)(i)	Seeks to insert new sub-section (2A) after sub-section (2) of section 21
Clause 6(9)(ii)	Seeks to omit sub-section (5) of section 21
Clause 6(10)(i)	Seeks to insert new proviso after second proviso in clause (g) of sub-section (1) of section 23
Clause 6(10)(ii)	Seeks to add new sub-sections (5) and (6) after sub-section (4) of section 23
Clause 6(11)(i)	Seeks to substitute a colon, for the full stop at the end, in third proviso to sub-section (1) of section 26
Clause 6(11)(ii)	Seeks to substitute a full stop, for the colon occurring at the end and thereafter to omit proviso of sub-section (3) of section 26
Clause 6(12)	Seeks to substitute clause (j) of sub-section (1) of section 30
Clause 6(13)	Seeks to insert new section 32B after section 32A

Clause 6(14)(i)	Seeks to substitute the expression ““Offences, Penalties and Punishment” for the expression “Offences & Penalties” for marginal heading in Chapter VII of section 33
Clause 6(14)(ii)	Seeks to substitute the expression ““Offences, Penalties and Punishment” for the expression “Offences & Penalties” in the Table in section 33
Clause 6(14)(iii)	Seeks to insert new S. Nos. 1A and 1B and entries relating thereto in columns (1), (2) and (3) after S. No. 1 of section 33
Clause 6(14)(iv)	Seeks to omit S. No. 11 and entries relating thereto in columns (1), (2) and (3) of section 33
Clause 6(14)(v)	Seeks to substitute S. No. 13 and entries relating thereto in columns (2) and (3) of section 33
Clause 6(14)(vi)	Seeks to insert new S. No. 13A and entries relating thereto in columns (2) and (3) after S. No. 13 of section 33
Clause 6(14)(vii)	Seeks to omit S. No. 22 and entries relating thereto in columns (1), (2) and (3) of section 33
Clause 6(14)(viii)	Seeks to insert new S. No. 25B and entries relating thereto in columns (2) and (3) after S. No. 25AA of section 33
Clause 6(15)	Seeks to add new sub-section (4) after sub-section (3) of section 37
Clause 6(16)	Seeks to substitute section 37A

Clause 6(17)	Seeks to insert new section 37AA after section 37A
Clause 6(18)	Seeks to substitute section 37B
Clause 6(19)	Seeks to insert new section 37BB after section 37B
Clause 6(20)	Seeks to add new sub-section (5) after sub-section (4) of section 38B
Clause 6(21)(i)	Seeks to insert the expression “production monitoring, video analytics,” after the expression “bar codes,” in sub-section (2) of section 40C
Clause 6(21)(ii)	Seeks to insert the expression “,monitoring equipment” after the words “bar codes” in sub-section (3) of section 40C
Clause 6(21)(iii)	Seeks to substitute sub-section (4) of section 40C
Clause 6(21)(iv)	Seeks to omit sub-section (5) of section 40C
Clause 6(22)	Seeks to omit section 43A
Clause 6(23)	Seeks to substitute sub-section (1) of section 45B
Clause 6(24)	Seeks to substitute sub-section (1) of section 46
Clause 6(25)	Seeks to substitute sub-section (1) of section 47
Clause 6(26)	Seeks to insert the expression “, expert or auditors appointed under section 32B” after the word “servant” of sub-section (1) of section 56B

Clause 6(27)	Seeks to insert new section 58C after section 58B
Clause 6(28)	Seeks to substitute the expression “the amount in a financial year or in a tax period, as may be prescribed by the Board, with the approval of Federal Minister-in-Charge” for the word “one hundred million rupees in financial year or ten million rupees in a tax period” in sub-section (4) of section 73
Clause 6(29)	Seeks to substitute a colon, for the full stop at the end, in the proviso of section 74
Clause 6(30)	Seeks to add new S. Nos. and entries relating thereto in columns (2) and (3) after S. No. 51 of Third Schedule
Clause 6(31)(a)(i)	Seeks to omit S. Nos. 151 and 164 and entries relating thereto in columns (2) and (3) in Table-1 in the Sixth Schedule
Clause 6(31)(a)(ii)	Seeks to substitute the expression “2026” for the expression “2025” in column (2) against S. No. 152 of Table-1 of Sixth Schedule
Clause 6(31)(a)(iii)	Seeks to omit the expression “(for personal use only)” after the word “capsules” in column (2) against S. No. 179 in Table-1 of Sixth Schedule
Clause 6(31)(a)(iv)	Seeks to add new S. No. 181 and entries relating thereto in columns (2) and (3) after S. No. 180 in Table-1 of the Sixth Schedule
Clause 6(31)(b)(i)	Seeks to substitute S. No. 57 of Table-2 of the Sixth Schedule

- Clause 6(32)(i) Seeks to omit S. Nos. 53 and 72 and entries relating thereto in columns (2), (3), (4) and (5) in Table-1 of Eighth Schedule
- Clause 6(32)(ii) Seeks to add new S. No. 89 and entries relating thereto in columns (2), (3), (4) and (5) after S. No. 88 in Table-1 of Eighth Schedule
- Clause 6(33) Seeks to substitute S. No. 8 and entries relating thereto in columns (2), (3) and (4) in the Table of Eleventh Schedule

ICT (TAX ON SERVICES) ORDINANCE, 2001

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| Clause 8(i) | Seeks to insert a proviso in in sub-section (1) of section 3 |
| Clause 8(ii) | Seeks to amend clause (d) of sub-section (2A) of section 3 |
| Clause 8(iii) | Seeks to add new sub-section (4) after sub-section (3) of section 3 |

INCOME TAX ORDINANCE, XLIX OF 2001

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| Clause 9(1)(i) | Seeks to amend the definition of the banking company. |
| Clause 9(1)(ii) | Seeks to provide definition of the 'digitally delivered Services' which include services delivered over the internet or electronic networks. |
| Clause 9(1)(iii) | Seeks to insert the definition of the E-Commerce for sale or purchase of goods and services conducted over computer networks. |
| Clause 9(1)(iv) | Seeks to amend the definition of non-profit organization by excluding recreational clubs formed with membership fee exceeding one million for any class of new members. |
| Clause 9(1)(v) | Seeks to expand the definition of online marketplace in e-commerce. |
| Clause 9(2) | Seeks to reduce the rate of surcharge on tax payable by salaried individual from 10% to 9%. |
| Clause 9(3) | Seeks to introduce a new section 6A to charge tax on payments for digital transactions in e-commerce platforms. |
| Clause 9(4)(a)&(b) | Seeks to amend General Provisions relating to taxes imposed under certain section by including newly added section 6A. |
| Clause 9(5) | Seeks to introduce an objective criteria to ascertain fair market rent for the taxation of rental income from commercial property on the basis of up to 4% of FMV of notified rates by the Board. |

Clause 9(6)	Seeks to include income of recreational clubs as business income.
Clause 9(7)(a)&(b)	Seeks to add new clauses for disallowing deductions on expenses relating to purchases from Non-Filers and proportionate expense relating to cash sales.
Clause 9(8)(a)&(b)	Seeks to disallow depreciation expense on such assets whose purchase was not subjected to Withholding tax under relevant provisions.
Clause 9(9)	Seeks to reduce useful life of an intangible asset from 25 years to 15 years.
Clause 9(10)	Seeks to include payment by digital means as acceptable mean of funds transfer for taxation purposes.
Clause 9(11)	Seeks to bar the adjustment of business loss against income from property.
Clause 9(12)	Seeks to deny group relief to companies in a group operating under different tax regimes.
Clause 9(13)	Seeks to introduce a tax credit for interest paid on a loan acquired for low-cost housing.
Clause 9(14)	Seeks to allow taxable supply of coal from coal mining projects in Sindh to other sectors in addition to 100% tax credit based supply coal to power generation projects.

- Clause 9(15)(a)&(b) Seeks to introduce payment through digital means as admissible mode of acquiring an asset under the Ordinance.
- Clause 9(16) Seeks to introduce technical amendment in section 100C.
- Clause 9(17) Seeks to restrict adjustment of minimum tax paid in excess of actual tax liability from 3 years to 2 years.
- Clause 9(18) Seeks to introduce certain restrictions on economic transactions carried out by certain persons. It aims to bar certain economic transactions from people not eligible under the law to carry out these transactions.
- Clause 9(19)(i)&(ii) Seeks to introduce automated review of Income Tax Return.
- Clause 9(20) Seeks to remove time limitation of 180 days for completion of audit.
- Clause 9(22) Seeks to omit pecuniary jurisdiction in Appeals before Commissioner (Appeals) or ATIR.
- Clause 9(23)(a) Seeks to provide an option to the taxpayer to file appeal directly to the ATIR against the order of Commissioner Inland Revenue.
- Clause 9(24) Seeks to introduce eligibility requirements for appointment of Members of the Appellate Tribunal.
- Clause 9(25) Seeks to provide an option to the taxpayer to file appeal directly to the ATIR against the order of Commissioner Inland Revenue.

Clause 9(26)(a)(i)	Seeks to extend for filing of appeal before High Court from 30 days to 60 days.
Clause 9(26)(a)(ii), (iii) & (iv)	Seeks to introduce technical correction
Clause 9(26)(b), (c) and (d)	Seeks to introduce technical correction
Clause 9(27)(a)&(b)	Seeks to reappoint a committee for resolution of SOE disputes under ADRC.
Clause 9(28)	Seeks to authorize immediate recovery of tax by authorities regardless of contrary laws or judgments. However, it also provides a grace period of 7-days in cases where the decision of lower fora was in favor of the taxpayer.
Clause 9(29)	Seeks to authorize immediate recovery of tax by authorities regardless of contrary laws or judgments. However, it also provides a grace period of 7-days in cases where the decision of lower fora was in favor of the taxpayer.
Clause 9(30)	Seeks to introduce withholding provisions for charging tax on pension.
Clause 9(31)	Seeks to introduce a capital gain tax on income from disposal of certain debt securities.
Clause 9(32)(a)	Seeks to allow tax collection under digital present proceed levy.

- Clause 9(32)(b)(i)&(ii) Seeks to amend the condition of maintaining of record for a period not less than twelve months and imposing tax on non-resident person where holding period of securities is less than twelve months.
- Clause 9(33)(a) Seeks to introduce withholding provision for every payment received by e-intermediary or courier service, through digital means or cash on delivery, for local e-commerce platforms.
- Clause 9(33)(b)(1)
(a)&(b) Seeks to introduce technical correction.
- Clause 9(33)(2) Seeks to define a courier service, and a payment intermediary.
- Clause 9(33)(3) Seeks to introduce technical correction.
- Clause 9(34) Seeks to provide a new provision making certain taxpayers eligible for obtaining exemption from advance tax on sale of immovable property, subject to the condition that the said property has been in personal possession of the taxpayer for last 20 years and has been duly declared in income tax returns.
- Clause 9(35) Seeks to introduce requirements of furnishing certain information by online marketplaces, payment intermediaries, and courier services.
- Clause 9(36) Seeks to introduce provisions to facilitate and enable exchange of banking and tax information related to high-risk persons between the banks and FBR.

Clause 9(37)	Seeks to enable legal provisions for posting of officers of inland revenue on business premises.
Clause 9(38)(a)&(b)	Seeks to amend provisions relating to registration of taxpayers and introduce e-commerce platforms.
Clause 9(39)(a)(i),(ii)&(iii)	Seeks to enhance penalties for failure to furnish prescribed information to FBR by the taxpayers.
Clause 9(39)(b)	Seeks to introduce penalty for online marketplaces allowing unregistered vendors to operate their platform.
Clause 9(39)(c)	Seeks to introduce penalty for payment intermediaries in e-commerce sector who fail to deduct the prescribed withholding tax.
Clause 9(39)(d)	Seeks to exclude sub-section (2A) of section 153.
Clause 9(39)(e)	Seeks to introduce penalty on any business operating through an unregistered online marketplace.
Clause 9(40)(a)&(b)	Seeks to introduce the auditors appointed by FBR in the list of Income Tax Authorities.
Clause 9(41)	Seeks to introduce a limit of 2 years on extensions granted by the Board under section 214A of the Ordinance. However, in case of a probable huge revenue loss, this period can be extended by a committee as notified by the Board for this purpose.
Clause 9(42)(a)&(b)	Seeks to provide legal provision for sharing of information relating to taxpayers with the auditors appointed by the Board,

the Tax Policy Office, and to recognized universities and international donor agencies.

- Clause 9(43) Seeks to introduce the electronic service of notice as valid mode of service for all persons instead of just individuals.

- Clause 9(44) Seeks to provide legal provision for appointment of up to 2000 auditors by the Board.

- Clause 9(45) Seeks to include the time passed in Alternate Dispute Resolution Committee in the time allowed to be excluded from timer period under a limitation.

- Clause 9(46)(a)&(b) Seeks to authorize Executive Committee of International Center for Tax Excellence or the Board to make necessary rules for any matter related to this Center.

- Clause 9(47) Seeks to enhance the rate of Advance Tax on Cash Withdrawal from 0.9% to 0.8% for non-filers.

- Clause 9(48)(A)(i)(a) Seeks to provide provision of tax rates on pension income.

- Clause 9(48)(A)(i)(b) Seeks to provide tax rates for Salary Income and Pension Income.

- Clause 9(48)(A)(ii) Seeks to provide rates of Super Tax under section 4C of the Ordinance.

- Clause 9(48)(A)(iii) Seeks to provide rate of tax on Dividend from REIT and Mutual Funds.

Clause 9(48)(A)(iv)	Seeks to provide rate of tax for Income from Profit on Debt.
Clause 9(48)(A)(v)	Seeks to include “fee for offshore digital services” among rate of tax on certain payments charged at 15%.
Clause 9(48)(A)(vi)	Seeks to include rates of tax to charged on payments from digital transactions in E-commerce platforms.
Clause 9(48)(B)(i)	Seeks to provide proportionate dividend tax rate for mutual funds
Clause 9(48)(B)(ii)	Seeks to provide withholding tax rate for profit on debt
Clause 9(48)(B)(iii)	Seeks to provide withholding tax rates on capital gain
Clause 9(48)(B)(iv)	Seeks to enhance tax rate on services for specified and non-specified services
Clause 9(47)(B)(v)	Seeks to enhance tax rate on services for specified and non-specified services
Clause 9(48)(C)(A)	Seeks to increase tax rate of section 236C
Clause 9(48)(C)(B)	Seeks to reduce tax rate of section 236K
Clause 9(49)(A)(i)	Seeks to omit clauses relating to pension
Clause 9(49)(A)(ii)	Seeks to introduce technical correction.
Clause 9(49)(A)(iii)	Seeks to omit clauses.
Clause 9(49)(A)(iv)	Seeks to introduce technical correction.

Clause 9(49)(A)(v)	Seeks to exempt any income derived by ICC Business Corporation (IBC) or International Cricket Council (ICC) from ICC Champions Trophy 2025 hosted in Pakistan.
Clause 9(49)(A)(vi)	Seeks to introduce sun set clause for SEZ
Clause 9(49)(A)(vii)	Seeks to introduce sun set clause for STZ
Clause 9(49)(A)(viii)	Seeks to increase exemption for FATA/PATA upto 2026
Clause 9(49)(A)(ix)	Seeks to limit exemption for cinema operations income up to tax year 2030.
Clause 9(49)(B)	Seeks to omit clauses.
Clause 9(49)(C)	Seeks to provide 25% tax rebate for teachers and researchers upto tax year 2025.
Clause 9(49)(D)(A)	Seeks to introduce technical correction.
Clause 9(49)(D)(B)	Seeks to introduce technical correction.
Clause 9(49)(D)(C)	Seeks to allow import of Cystagon, Cysta drops and Trientine capsules
Clause 9(49)(D)(E)	Seeks to extend tax exemption for FATA/PATA upto tax year 2026.
Clause 9(50)(a), (b), (c), (d) and (e)	Seeks to introduced regulations for banking companies

- Clause 9(51)(a) Seeks to reduce withholding tax rates for non-filer purchase of immoveable property
- Clause 9(51)(b) Seeks to increase withholding tax rates for non-filer seller of immoveable property
- Clause 9(51)(c) Seeks to increase withholding tax rates for late filer seller of immoveable property
- Clause 9(51)(d) Seeks to increase withholding tax rates for late filer purchaser of immoveable property
- Clause 9(51)(e) Seeks to grant waiver on increase by 100% tax rate on capital gains on securities from tax year 2026

FEDERAL EXCISE ACT, 2005

- Clause 10(1)(a) Seeks to omit the word “and” at the end in clause (c) of sub-section (5) of section 3
- Clause 10(1)(b) Seeks to substitute the expression “; and”, for the full stop at the end and thereafter to add new clause (e) after clause (d) of sub-section (5) of section 3
- Clause 10(2) Seeks to insert the expression “or such goods without affixing or affixing counterfeit tax stamps, bar codes, banderoles, stickers, labels or bar codes, as required under section 45A of this Act” after the word “thereunder” in sub-section (1) of section 26
- Clause 10(3)(a) Seeks to insert the expression “or dutiable goods without affixing or affixing counterfeited tax stamps, banderoles, stickers, labels or barcodes, as required under section 45A for monitoring or tracking by electronic or other means” after the word “counterfeiting” in sub-section (1) of section 27
- Clause 10(3)(b) Seeks to add new sub-section (4) after sub-section (3) of section 27
- Clause 10(4)(i)(a) Seeks to insert the expression “an SOE or” after the words “other than” and to omit the expression “if the value of the assessment or, as the case may be, refund of the tax does not exceed five million rupees” in sub-section (1) of section 33
- Clause 10(4)(ii) Seeks to insert new sub-section (5) after sub-section (4) of section 33

Clause 10(5)	Seeks to omit section 33A
Clause 10(6)	Seeks to substitute sub-section (1) of section 34
Clause 10(7)	Seeks to substitute sub-section (1) of section 34A
Clause 10(8)	Seeks to omit S. No. 1 and entries relating thereto in columns (2), (3) and (4) of Table III of First Schedule
Clause 10(9)	Seeks to renumber S. No. 27 occurring for the second time, as S. No. 23 in Table-1 of Third Schedule

The Statement of estimated Tax Expenditure of the Federal Government as required under Section 8 of Public Finance Management Act 2019 is appended at the end of this bill as Annex-A.