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ORDINANCE NO.XXVI OF 2019

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ORDINANCE

further to amend certain tax laws

WHEREAS it is expedient further to amend certain tax laws for the purposes hereinafter appearing;

AND WHEREAS, the Senate and the National Assembly are not in session and the President of the Islamic Republic of Pakistan is satisfied that circumstances exist which render it necessary to take immediate action; NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President of the Islamic Republic of Pakistan is pleased to make and promulgate the following Ordinance:—

- 1. Short title and commencement.—(1) This Ordinance shall be called the Tax Laws (Second Amendment) Ordinance, 2019.
 - (2) It shall come into force at once.
- 2. Amendments in the Customs Act, 1969 (IV of 1969).—In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made, namely:—
 - (1) after section 3CC, the following new section shall be inserted, namely:--
 - "3CCA. Directorate General of Law and Prosecution.— The Directorate General of Law and Prosecution shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors, Special Public Prosecutors and such other officers as Board may, by notification in the official Gazette, appoint.";
 - (2) in section 6, in sub-section (1), after the word "Banks", the expression "in accordance with the legal framework notified by the Board" shall be inserted;
 - (3) in section 7, after full stop at the end, the expression "The provision of assistance so requested shall be binding.", shall be added;
 - (4) in section 139, the existing provision thereof shall be re-numbered as sub-section (1) thereof and after the proviso to the re-numbered sub-section (1), the following new sub-section shall be added, namely:—
 - "(2) In case of recovery or seizure subsequent to false declaration or failure to declare under sub-section (1) of the items notified under clause(s) of section 2, offence shall be treated at par with clause(s) of section 2.";
 - (5) in section 156, in sub-section (1), in the Table, in column zero,-

(a) in serial 8, after sub-serial (ii) and entries relating thereto in columns (1), (2) and (3), the following new serials shall be inserted, namely:—

"(iii)	if the smuggled or prohibited goods comprise currency of all types.	such currency shall be liable to confiscation and any person concerned in the offence shall be liable to;	General
34	(a) if the amount of the currency over and above the permissible limit is upto US dollars 10,000/- or equivalent in value (currency of other denomination) etc.	such currency shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding the value of the excess amount of the currency;	
	(b) if the amount of the currency over and above the permissible limit is US dollars 10,001/- to 20,000/- or equivalent in value (currency of other denomination) etc.	such currency shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding two times the value of the excess amount of the currency;	
	(c) if the amount of the currency over and above the permissible fimit is US dollars 20,001/- to 50,000/- or equivalent in value (currency of other denomination) etc.	such currency shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding three times the value of the currency; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding two years;	
2	(d) if the amount of the currency over and above the permissible limit is US dollars 50,001/- to 100,000/- or equivalent in value (currency of other denomination) etc.	such currency shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding four times the value of the currency; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding seven years;	
4	(e) if the amount of the currency over and above the permissible limit is US dollars 100,001/- to 200,000/- or equivalent in value (currency of other denomination) etc.	such currency shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding five times the value of the currency; and upon conviction by a Special Judge he shall further be liable to	

		imprisonment for a term not	
		exceeding ten years:	
		Provided further that the	
		sentence of the imprisonment	
		shall not be less than three	
		years.	
	(f) if the amount of the	such currency shall be liable to	
	currency over and above the	confiscation and any person	
	permissible limit exceeds US	concerned in the offence shall	
	dollars 200,000/- or equivalent	be liable to a penalty not	
	in value (currency of other	exceeding ten times the value of	
	denomination) etc.		
	denomination) etc.		
*		conviction by a Special Judge he	
		shall further be liable to	1 1 1 V
		imprisonment for a term not	1 La Fe
		exceeding fourteen years:	3.7
		Provided further that the	
	F100	sentence of the imprisonment	
		shall not be less than five years.	
(iv)	If the smuggled/prohibited	such goods shall be liable to	General
	goods comprise of gold, silver,	confiscation and any person	
	platinum or precious stones in	concerned in the offence shall	
	any form;	be liable to;	
	(a) if the quantity of	such goods shall be liable to	
	such goods is up to 15 tola	confiscation and any person	
	gold or equivalent in value	concerned in the offence shall	
	(silver or platinum) etc.	be liable to a penalty not	
	(shiver of platifically etc.	exceeding the value of the	S 208
		goods;	
	(b) if the quantity of		
]	such currency shall be liable to	= #
	such goods is from 16-30 tola	confiscation and any person	
	gold or equivalent in value	concerned in the offence shall	
1	(silver or platinum) etc.	be liable to a penalty not	5045
		exceeding two times the value	
		of the currency;	
_ (4)	(c) if the quantity of such	such goods shall be liable to	
*	goods is from 31-50 tola gold	confiscation and any person	
	or equivalent in value (silver	concerned in the offence shall	
9	or platinum) etc.	be liable to a penalty not	
		exceeding three times the value	
	3	of the goods; and upon	
		conviction by a Special Judge he	8 5
		shall further be liable to	
	em .	imprisonment for a term not	
	2 8	exceeding one year;	
	(d) if the quantity of such	such goods shall be liable to	
	goods is from 51-100 tola gold	confiscation and any person	

	or equivalent in value (silver	concerned in the offence shall	
	or platinum) etc.	be liable to a penalty not	
	or practituiti, etc.	exceeding three times the value	
	100	of the goods; and upon	
		conviction by a Special Judge he	
	A 2	shall further be liable to	
	The state of the s	imprisonment for a term not	
		exceeding three years;	
	(e) if the quantity of such		
İ			52
	goods is from 101-200 tola		
	gold or equivalent in value		
	(silver or platinum) etc.	be liable to a penalty not	
1 2		exceeding four times the value	
		of the goods; and upon	
	9	conviction by a Special Judge he	
		shall further be liable to	
		imprisonment for a term not	
			120
-	(6) if the section 6 1	exceeding five years;	
	(f) if the quantity of such	such currency shall be liable to	
	goods is from 201-500 tola	confiscation and any person	
	gold or equivalent in value	concerned in the offence shall	
	(silver or platinum) etc.	be liable to a penalty not	
		exceeding five times the value	
		of the currency; and upon	
		conviction by a Special Judge he	
	III III	shall further be liable to	
	= = = = = =		
	±.	imprisonment for a term not	
		exceeding ten years:	
		Provided further that the	
	Two controls of an in-	sentence of the imprisonment	
		shall not be less than three	
		years.	
	(g) if the quantity of such	such goods shall be liable to	
	goods exceeds 500 tola gold or	confiscation and any person	
	equivalent in value (silver or	concerned in the offence shall	147
	platinum) etc.	[[- [- [- [- [- [- [- [- [- [
	platinum) etc.	The state of the s	1
	2 2	exceeding ten times the value of	1
	e ¹⁴	the goods; and upon conviction	1
		by a Special Judge he shall	
		further be liable to	
		imprisonment for a term not	
	1 - 7 - 22	exceeding fourteen years:	
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		Provided further that the	
	graph and the later		
	The six is the six of	sentence of the imprisonment	- [
		shall not be less than five	
		years.";	