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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
	(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 limit 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;	
	(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;	
	(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 currency over and above the permissible limit exceeds US dollars 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 ten 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 fourteen years: Provided further that the sentence of the imprisonment shall not be less than five years.	
(iv)	If the smuggled/prohibited goods comprise of gold, silver, platinum or precious stones in any form;	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to;	General
	(a) if the quantity of such goods is up to 15 tola gold or equivalent in value (silver or platinum) etc.	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding the value of the goods;	
	(b) if the quantity of such goods is from 16-30 tola gold or equivalent in value (silver or platinum) 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 currency;	
	(c) if the quantity of such goods is from 31-50 tola gold or equivalent in value (silver or platinum) etc.	such goods 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 goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding one year;	
	(d) if the quantity of such goods is from 51-100 tola gold	such goods shall be liable to confiscation and any person	

	or equivalent in value (silver or platinum) etc.	concerned in the offence shall be liable to a penalty not exceeding three times the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding three years;	
	(e) if the quantity of such goods is from 101-200 tola gold or equivalent in value (silver or platinum) etc.	such goods 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 goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding five years;	
	(f) if the quantity of such goods is from 201-500 tola gold or equivalent in value (silver or platinum) 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.	
	(g) if the quantity of such goods exceeds 500 tola gold or equivalent in value (silver or platinum) etc.	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding ten times the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding fourteen years: Provided further that the sentence of the imprisonment shall not be less than five years.”;	