

[AS PASSED BY THE NATIONAL ASSEMBLY]

An

Act

further to amend certain laws relating to taxes and duties

WHEREAS, it is expedient further to amend certain laws relating to taxes and duties for the purposes hereinafter appearing;

It is hereby enacted as follows: -

1. Short title and commencement. — (1) This Act shall be called the Finance (Supplementary) Act, 2022.

(2) It shall, unless specified otherwise, come into force at once.

2. Amendments of Customs Act, 1969 (IV of 1969).- In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made, namely:-

- (1) in section 25A, in sub-section (1), the expression "the Collector of Customs on his own motion or" shall be omitted;
- (2) in section 25D, in the first proviso, for the colon at the end, a full stop shall be substituted and thereafter the second proviso shall be omitted;
- (3) in section 80, in sub-section (3), for the expression "Notwithstanding anything contained in this Act if during the checking of goods declaration or within three years of its clearance under sub-section (1) of section 83", the words "If during the checking of goods declaration" shall be substituted;

(4) in section 81, in sub-section (1), the expression “,corporate guarantee”, wherever occurring, shall be omitted;

(5) in section 194A, in sub-section (1), after the omitted clause (e), the following new clause shall be added, namely:-

“(f) an order passed in revision by the Director-General Customs Valuation under section 25D, provided that such appeal shall be heard by a special bench consisting of one technical member and one judicial member.”; and

(6) in section 196, in sub-section (1), the expression “or order of the Member Customs (Policy) under sections 25D and 212B” shall be omitted;

3. Amendments of the Sales Tax Act, 1990.— In the Sales Tax Act, 1990, the following further amendments shall be made, namely:—

(1) in section 2,—

(a) in clause (5AB), in sub-clause (d), for the word “ten”, the word “eight” shall be substituted; and

(b) in clause (43A),-

(i) in sub-clause (f), the word “and” at the end shall be omitted; and

(ii) after sub-clause (f), amended as aforesaid, the following new sub-clause shall be inserted, namely:—

“(g) a retailer whose deductible withholding tax under sections 236G or 236H of the Income Tax Ordinance, 2001(XLIX of 2001) during the immediately preceding

twelve consecutive months has exceeded the threshold as may be specified by the Board through notification in the official Gazette; and”;

- (2) in section 3, in sub-section (2), in clause (a), in the proviso, for the words “Federal Government”, the word “Board” shall be substituted;
- (3) in section 23, in sub-section (1),—
 - (a) in clause (b), in the proviso, for the semi colon at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

“Provided further that the condition of NIC shall not apply in the case of payment through debit or credit card or digital mode;”
and

- (b) in clause (g), in the second proviso, for the colon a full stop shall be substituted and thereafter the third proviso shall be omitted;
- (4) after section 30C, the following new section shall be added, namely:—

“30CA. Directorate General of Digital Invoicing and Analysis.--The Directorate General of Digital Invoicing and Analysis shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.”;

- (5) in section 33, in the Table, in column (1),—
 - (a) against serial number 23,-

(i) in column (2), for the words "cigarette packs", "cigarette stock" and "cigarettes", wherever occurring, the expression "specified goods" shall be substituted; and

(ii) in column (2), the expression "and destruction" shall be omitted;

(b) against serial number 24, in column (2), after the first paragraph, the following new paragraph shall be inserted, namely:-

"Notwithstanding above, the business premises of such person shall be liable to be sealed by an officer of Inland Revenue in the manner prescribed."; and

(c) against serial number 25A, in column (2),-

(i) for the first proviso, the following shall be substituted, namely:-

"Notwithstanding above, the business premises of such person shall be liable to be sealed by an officer of Inland Revenue in the manner prescribed."; and

(ii) in the existing second proviso, the word "further" shall be omitted;

(6) in the Third Schedule, in column (1), serial number 50 and entries relating thereto in columns (2) and (3) shall be omitted with effect from the 1st day of December, 2021;

(7) in the Fifth Schedule, in column (1),-

(a) serial numbers 3, 6A, 9, 15 and 18 and entries relating thereto in column (2) shall be omitted;

(b) against serial number (12),—

- (i) in clause (xvii), after the words “retail sale”, the words “not exceeding rupees five hundred per two hundred grams” shall be added; and
- (ii) clause (xix) shall be omitted;

(c) after the omitted serial number 18 in column (1) and entries relating thereto in column (2), the following new serial numbers and entries relating thereto in column (2) shall be added, namely:—

“19.	Drugs registered under the Drugs Act, 1976 (XXXI of 1976), or medicaments as classified under chapter 30 of the First Schedule to the Customs Act, 1969 (IV of 1969) except PCT heading 3005.0000.
20.	Petroleum Crude Oil (PCT heading 2709.0000).”.

(8) in the Sixth Schedule,—

(a) in Table-1, in column (1),—

- (i) serial numbers 1, 2, 3, 11, 12, 20, 21, 23, 46, 49, 50, 51, 52, 52A, 53, 54, 55, 57, 58, 60, 61, 63, 71, 72, 81, 84, 92, 99, 102, 104, 105, 109, 110, 113, 114, 116, 117, 126, 127, 129, 130, 131, 132, 134, 135, 136, 138, 139, 140, 141, 142, 146, 149, 150, 155 and 158 and entries relating thereto in columns (2) and (3) shall be omitted; and
- (ii) against serial number 13, in column (2), after the word “vegetables” the words “ imported from Afghanistan” shall be inserted;
- (iii) for serial number 15 and entries relating thereto in columns (2) and (3), the following shall be substituted, namely: —

“15.	Fruit imported from	0804.1010,	0804.1020,
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Afghanistan excluding apples PCT 0808.1000	0804.2000,	0804.3000,
	0804.4000,	0804.5010,
	0804.5020,	0804.5030,
	0805.1000,	0805.2910,
	0805.2100,	0805.2200,
	0805.2990,	0805.4000,
	0805.5000,	0805.9000,
	0806.1000,	0806.2000,
	0807.1100,	0807.1900,
	0807.2000,	0808.3000,
	0808.4000,	0809.1000,
	0809.2000,	0809.3000,
	0809.4000,	0810.1000,
	0810.2000,	0810.4000,
	0810.5000,	0810.6000,
	0810.9010,	0810.9090,
	0811.1000,	0811.2000,
	0811.9000,	0813.1000,
	0813.2000,	0813.3000,
	0813.4010, 0813.4020 and 0813.4090”;	

- (iv) for serial number 19 and entries relating thereto in columns (2) and (3), the following shall be substituted, namely: –

“19.	Rice, wheat, wheat and meslin flour	Respective heading.”;
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- (v) for serial number 32 and entries relating thereto in columns (2) and (3), the following shall be substituted, namely: –