

# NATIONAL ASSEMBLY SECRETARIAT


## ORDERS OF THE DAY

for the meeting of the National Assembly to be held on Friday,  
the 24<sup>th</sup> June, 2022 at 10.30 a.m.

1. *Tilawat, Hadith, Naat* and national anthem.
2. **Consideration of the recommendations** made by the Senate of Pakistan (General recommendations).
3. **Winding up** of general discussion on the Budget 2022-2023.

Islamabad, the  
23<sup>rd</sup> June, 2022

TAHIR HUSSAIN  
Secretary

  
23/6/22



**SENATE OF PAKISTAN**  
**SECRETARIAT**  
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**No.F.9(23)/2022-Legis.**  
Islamabad, the June, 2022.

**MESSAGE**

To

**The Secretary,**  
National Assembly Secretariat,  
Islamabad.

Subject:- **RECOMMENDATIONS OF THE SENATE ON THE**  
**FINANCE BILL, 2022.**

Dear Sir,

I have the honour to transmit herewith the recommendations made by the Senate of Pakistan on the Finance Bill, 2022, under Article 73 of the Constitution of the Islamic Republic of Pakistan, for consideration.

With regards.

Yours faithfully,

Encl. As above.

  
**(MOHAMMAD QASIM SAMAD KHAN)**

SENATE SECRETARIATRECOMMENDATIONS OF THE SENATE OF PAKISTAN ON THE FINANCE BILL, 2022BUDGET PROPOSAL 2022-23PROPOSED AMENDMENTS IN THE FINANCE BILL 2022THE CUSTOMS ACT, 1969 (IV OF 1969)

1. **Amendments of Customs Act, 1969 (IV of 1969).**- In the Finance Bill, 2022, hereinafter referred to as the said Bill, in Customs Act, 1969, in Clause 2,-
- (a) in sub-clause (1), in paragraph (a), for the proposed clause (bbc) , following new clause shall be substituted, namely:-
- “(bbc) “bordering and coastal areas” means areas along international borders as notified by the board.”**
- (b) In sub-clause (8), in paragraph (b), in the table;
- i. For serial number 105(i), in the corresponding entry in 2nd column, before the word “unauthorized”, the words **“ if any person makes or attempts to make”**, shall be inserted;
  - ii. For serial number 105(ii), in the corresponding entry in 2nd column, before the word “unauthorized”, the words **“ if any person makes or attempts to make”**, shall be inserted;
  - iii. For serial number 105(iii), in the corresponding entry in 2nd column, before the word “unauthorized”, the words **“ if any person makes an”**, shall be inserted;
  - iv. For serial number 105(iv), in the corresponding entry in 2nd column, before the word “use”, the words **“if any person makes or attempts to make”**, shall be inserted;
  - v. For serial number 105(v), in the corresponding entry in 2nd column, for the expression “use, make, supply, retain, obtain”, the expression **“if any person uses, makes, supplies, retains, obtains”**, shall be substituted;
  - vi. For serial number 105(vi), in the corresponding entry in 2nd column, for the expression “obtain, sell, process, use or transmit”, the

- expression “if any person obtains, sells, processes, uses or transmits”, shall be substituted;
- vii. For serial number 105(vii), in the corresponding entry in 2nd column, for the expression “temper with or attempt to temper with, alter, re-program”, the expression “if any person tempers with or attempts to temper with, alters, re-programs”, shall be substituted; and
- viii. For serial number 105(viii), in the corresponding entry in 2nd column, for the expression “write, offer, make available, distribute or transmit a malicious code or abet”, the expression “if any person writes, offers, makes available, distributes or transmits a malicious code or abets”, shall be substituted.
- (c) Sub-clause (14), shall be omitted; and
- (d) Sub-clause (15), shall be omitted.

SALES TAX ACT, 1990

2. **Amendments in Sales Tax Act, 1990.**- in the said bill, in the Sales Tax Act, 1990, in clause (3),-
- a) in sub-clause (1);
- i. paragraph (a), shall be omitted; and
  - ii. paragraph (c), shall be omitted.
- b) In sub-clause (2), in paragraph (d), the words “any person or”, shall be omitted;
- c) for sub-clause (7), (**Senator Zeeshan Khanzada and Senator Shaukat Fayaz Ahmed Tarin registered their dissent**);
- d) In sub-clause (12), in paragraph (A), in sub-paragraph (g), in the table;
- i. For entries at serial Nos. 168 & 169, (**Senator Farooq Hamid Naek and Senator Syed Faisal Ali Subzwari registered their dissent**); and
  - ii. For entries at serial Nos. 170 & 171, (**Senator Farooq Hamid Naek, Senator Zeeshan Khanzada registered their dissent**).
- e) In sub-clause (13);
- i. in paragraph (a), in the table;
    - a. for entry at serial No 25, (**Senator Farooq Hamid Naek and Senator Zeeshan Khanzada registered their dissent**); and
    - b. for entry at Serial No.75, for corresponding entry in column 4, for the expression “12.5%”, the expression “**for electric vehicle of 50KW or less 12.5% and for vehicle above 50KW 17%**”, shall be substituted;
  - ii. in paragraph (g), in the table;
    - a. entries at serial Nos, 78 and 79, are recommended for insertion; and
    - b. entries at serial No 80, shall be omitted. (**Senator Muhammad Talha Mahmood provided a recommendation as attached General Recommendation No.22**)

INCOME TAX ORDINANCE, 2001 (XLIX of 2001)

3. **Amendments in Income tax ordinance, 2001 (XLIX of 2001)** .- in the said bill, in the Income tax ordinance, 2001, in Clause (5),-
- a) In sub-clause (1), in paragraph (a), for the word “ten”, the words “**twenty five**”, shall be substituted;
  - b) In sub-clause (3), for the new insertion “4C”, in corresponding sub-clause (53), in paragraph (A), in sub-paragraph (e), in Division IIB, in the table, in the 2<sup>nd</sup> row, in the 1<sup>st</sup> column, for the words “where income exceeds Rs. 300 million”, the words “**on additional income over and above Rs. 300 million**”, shall be substituted and thereafter, in the 2<sup>nd</sup> column, for the words “2% of the income”, the words “**normal rate plus 2% of the additional income**”, shall be substituted;
  - c) Sub-clause (5), shall be omitted;
  - d) In sub-clause (7), paragraphs (a), (b), (c) and (d), shall be omitted;
  - e) In sub-clause (8), in paragraph (c), for the word “five”, the expression “**7.5**”, shall be substituted;
  - f) for sub-clause (10), in paragraph (A), in sub-paragraph (h), and corresponding sub-clause (53), FBR is directed to reconsider the amendment to limit it to 5 years;
  - g) In sub-clause (11), in the existing section 44 of the Income tax ordinance, 2001, in sub-section (3), in paragraph (b), the words “or a resident person” shall be omitted;
  - h) In sub-clause (12), the words “or the Board”, shall be omitted;
  - i) In sub-clause (20), for the number “2024”, the number “**2023**”, shall be substituted;
  - j) In sub-clause (24), in the existing section 113 of the Income tax ordinance, 2001, in sub-section (2), in paragraph (c), in the proviso, for the word “five”, the word “**three**”, shall be substituted;
  - k) In sub-clause (39), in the existing section 182 of the Income tax ordinance, 2001, in sub-section (1), in the table, in column (2), for the corresponding entry at serial No.1, after the word “person”, the words “**without reasonable cause**” , shall be inserted (**Senator Zeeshan Khanzada registered his dissent upon majority opinion**);
  - l) In sub-clause (40), in the existing section 191 of the Income tax ordinance, 2001, in sub-section (2), for the full-stop “.” in the end, a colon “:” shall be substituted and thereafter the following proviso shall be inserted, namely:-  

**“Provided that prosecution shall take place on a failure to pay fine within the timeline prescribed.”**
  - m) In sub-clause (43), in paragraph (a), for the words “no court or other authority shall”, the words “**no court or any other authority shall**”, shall be substituted;
  - n) Sub-clause (48), shall be omitted;

- o) For sub-clause (50), it is recommended that SBP should limit and reduce the charges on credit card;
- p) In sub-clause (53), in paragraph (A), sub-paragraphs (g) & (i), shall be omitted;
- q) In sub-clause (53), in paragraph (A), for sub-paragraph (h), the committee recommended to reduce the years from 7 to 5.
- r) In sub-clause (53), in paragraph (D), sub-paragraphs (d), (g) and (i) shall be omitted;
- s) In sub-clause (54), in paragraph (A), sub-paragraphs (a) and (b), shall be omitted;
- t) For sub-clause (54), in paragraph (A), in sub-paragraphs (i), (**Senator Muhammad Talha Mahmood registered his dissent**);
- u) In sub-clause (54), in paragraph (C), sub-paragraph (a) shall be omitted; and
- v) In sub-clause (54), in paragraph (C), in sub-paragraph (c), for entry "20", (**Senator Zeeshan Khanzada registered his dissent**).

