

Section	Subsection	Clause	<b>Amendment of Act of XXI of 2011- NEW <del>Omitted or Deleted</del> ( Amended Bill 2014-15)</b>
			In the Gas infrastructure Development Cess Act, 2011 (XXI of 2011), for the second schedule, the following shall be substituted, namely:-
3			Provided that the Federal Government may decide to levy any rate of Cess on any category of gas consumers subject to maximum rate provided in the Second Schedule.

**THE FIRST SCHEDULE**

[see section 2(b)]

1	Sui Northern Gas Pipelines Limited;
2	Sui Southern Gas Company Limited;
3	Mari Gas Company Limited;
4	Pakistan Petroleum Limited; <b>and</b>
5	Tullow Pakistan Development Limited ; <b>and</b>
6	Oil and Gas Development Company Limited; and
7	Any other company engaged in sale of gas to any category of gas consumers as notified in the official gazette.

**THE SECOND SCHEDULE**

See Section 3(1)

S.No	Sector	Maximum Rate of Cess (Rs/MMBTU)
(1)	(2)	(3)
1	Fertilizer Feed Stock ( <del>except for the fertilizer plants having fixed price contracts</del> )	300
2	Fertilizer Fuel Stock	300
3	Compressed Natural Gas (CNG)	300
	(a) <del>Region I KPK, Baluchistan &amp; Potohar Region (Rawalpindi, Islamabad &amp; Gujarkhan)</del>	300
	(b) <del>Region II Sindh &amp; Punjab (Excluding Potohar Region)</del>	200
4	<del>Industrial (including Captive Power)</del>	100-300
5	Captive Power	300
6	WADPA/KESC/GENCOs	100-300
7	Independent Power Plants (IPPs)	100-300
8	Commercial including Ice Factories	— 300
9	<del>Domestic</del> Cement	100-300
10	Liberty Power Plant	—
11	Domestic	—

<b>THE SECOND SCHEDULE</b> See Section 3(1)		
S.No	Sector	Maximum Rate of Cess (Rs/MMBTU)
(1)	(2)	(3)
1	Fertilizer - Feed Stock	300
2	Compressed Natural Gas (CNG)	300
3	Industrial including Fertilizer Fuel Stock	100
4	Captive Power	150
5	WADPA/KESC/GENCOs	100
6	Independent Power Plants (IPPs)	100
7	Commercial including Ice Factories	—
8	Cement	----
9	Liberty Power Plant	---
10	Domestic	---