

Section	Sub section	Clause	Amendments of The Federal Excise Act, 2005
			In the Federal Excise Act, 2005, the following further amendments shall be made, namely:-
			NEW / inserted Omitted or Deleted Substituted (Amended Bill 2015-16)
2			Definitions
		(24A)	"whistleblower" means whistleblower as defined in section 42D of the Federal Excise Act, 2005
16			Exemptions
	(2)		The Federal Government may, pursuant to the approval to the Economic Coordination Committee of Cabinet, whenever circumstances exist to take immediate action for the purposes of national security, natural disaster, national food security in emergency situations, protection of national economic interests in situations arising out of abnormal fluctuation in international commodity prices, removal of anomalies in duties, development of backward areas and implementation of bilateral and multilateral agreements, by notification in the official Gazette, exempt subject to such conditions as may be specified therein, any goods or class of goods or any services or class of services from the whole or any part of the duty leviable under this Act.
	(3)		The Board may, by special order, exempt from the payment of the whole or any part of the duty leviable under this Act, under circumstances of exceptional nature, any goods or services on which such duty is leviable.
	(5)		The Federal Government shall place before the National Assembly all notifications issued under this section in a financial year.
	(6)		Any notification issued under sub-section (2) after 1st July, 2015, shall, if not earlier rescinded, stand rescinded on the expiry of the financial year in which it was issued.
35			Powers of Board or [Commissioner] to pass certain orders.
	(1)		The Board or the Commissioner within his jurisdiction, may suo-moto or otherwise call for and examine the records of any proceedings under this Act for the purpose of satisfying itself or, as the case may be, himself as to the legality or propriety of any decision or order passed by a subordinate officer and may pass such order as it or he may think fit.
			42D Reward to whistleblowers.-
	(1)		The Board may sanction reward to whistleblowers in cases of concealment or evasion of duty, corruption or misconduct providing credible information leading to such detection of evasion of duty;
	(2)		The Board may, by notification in the official Gazette, prescribe the procedure in this behalf and also specify the apportionment of reward sanctioned under this section for whistleblowers;
	(3)		The claim for reward by the whistleblower shall be rejected if-
		(a)	the information provided is of no value;
		(b)	the Board already had the information;
		(c)	the information was available in public records; or
		(d)	no collection of duty is made from the information provided from which the Board can pay the reward;

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	(4)		For the purpose of this section, "whistleblower" means a person who reports concealment or evasion of duty leading to detection or collection of duty, corruption or misconduct, to the competent authority having power to take action against the person or a federal excise authority committing fraud, corruption, misconduct, or involved in concealment or evasion of duty.
45A			Monitoring or tracking by electronic or other means. -
	(2)		From such date, as may be prescribed by the Board, no excisable goods shall be removed or sold by the manufacturer or any other person without affixing tax stamp, banderole, stickers, labels, <u>barcodes</u> , etc. in any such form, style and manner as may be prescribed by the Board in this behalf.
	(3)		Such tax stamps, banderoles, stickers, labels, barcodes etc., shall be acquired by the registered person referred to in sub-section (2) from a licensee appointed by the Board for the purpose, against price approved by the Board, which shall include the cost of equipment installed by such licensee in the premises of the said registered person.
46			Departmental Audit
	(4)		The Board may appoint a Chartered Accountant or a Cost and Management Accountant or a firm of such accountants to conduct audit of a person liable to pay duties under this Act in such manner and subject to such conditions it may specify. The Board may appoint as many special audit panels as may be necessary, comprising two or more members from the following - (a) an officer or officers of Inland Revenue; (b) a firm of Chartered Accountants as defined under the Chartered Accountants Ordinance, 1961 (X of 1961); (c) a firm of Cost and Management Accountants as defined under the Cost and Management Accountants Act, 1966 (XIV of 1966); or (d) any other person as directed by the Board, to conduct audit of a registered person or persons, including audit of refund claims and forensic audit and the scope of such audit shall be determined by the Board or the Commissioner Inland Revenue on a case-to-case basis. In addition, the Board may, where it considers appropriate, also get such audit conducted jointly with similar audits being conducted by provincial administrations of sales tax on services.
	(5)		Each special audit panel shall be headed by a chairman who shall be an officer of Inland Revenue;
	(6)		If any one member of the special audit panel, other than the chairman, is absent from conducting an audit, the proceedings of the audit may continue and the audit conducted by the special audit panel shall not be invalid or be called in question merely on the ground of such absence.

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	(7)		The Board may prescribe rules in respect of constitution, procedure and working of special audit panel.
	(8)		Every member of the special audit panel shall have the powers of officers of Inland Revenue under sections 23 and 45 and sub-sections (1) to (3) of section 46.
	(5) (9)		The audit of the registered person shall generally be a composite audit covering all duties and taxes to which his business or activity is liable under the laws administered by the Board.
47A			Agreements for the exchange of information.-
	(1)		The Federal Government may enter into bilateral or multilateral agreements with provincial governments or with governments of foreign countries for the exchange of information, including electronic exchange of information, with respect to excise duty imposed under this Act or any other law of Pakistan, or under the corresponding laws of that country and may, by notification in the official Gazette, make such provisions as may be necessary for implementing such agreements.
	(2)		The provisions of section 107 of the Income Tax Ordinance, 2001 (XLI X of 2001) shall, mutatis mutandis, apply to this section.
47B			Disclosure of information by a public servant.-
	(1)		Any information acquired under any provision of this Act or in pursuance of a bilateral or multilateral agreement or tax information exchange agreement shall be confidential and no public servant shall disclose any such information, except as provided under section 216 of the Income Tax Ordinance, 2001 (XLI X of 2001). The provisions of section 216 of Income Tax Ordinance 2001 (XLI X of 2001) shall, mutatis mutandis, apply to this section.