

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 (Finance Act 2017-18 update)
2			Definitions.
		8a	" due date ", in relation to furnishing a return under section 4, means the 15th day of the month following the end of the month, or such other date as the Federal Government Board may, by notification in the official Gazette, specify.
3			Duties specified in the First Schedule to be levied.-
	1		Subject to the provisions of this Act and rules made there under, there shall be levied and collected in such manner as may be prescribed duties of excise on,—
		b	goods imported into Pakistan, irrespective of their final destination in territories of Pakistan.
		c	such goods as the Federal Government Board with the approval of the Minister-in-charge of the Federal Government may, by notification in the official Gazette, specify, as are produced or manufactured in the non-tariff areas and are brought to the tariff areas for sale or consumption therein; and
	4		Without prejudice to other provisions of this Act, the Federal Government Board with the approval of the Minister-in-charge of the Federal Government may levy and collect duty on any class or classes of goods or services by notification in the official Gazette at such higher or lower rate or rates as may be specified in such notification.
16			Exemptions.-
	2		The Federal Government Board with the approval of the Minister-in-charge of 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 agreement, 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.
	5		The Federal Government Board with the approval of the Minister-in-charge of the Federal Government shall place before the National Assembly all notifications issued under this section in a financial year.

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	6		<p>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.</p> <p>Provided that all such notifications, except those earlier rescinded, shall be deemed to have been in force with effect from 1st July, 2016 and shall continue to be in force till 30th June, 2018, if not earlier rescinded:</p> <p>Provided further that all notifications issued on or after 1st July, 2016 and placed before the National Assembly as required under sub-section (5) shall continue to be in force till 30th June, 2018, if not earlier rescinded by the Federal Government or the National Assembly.".</p>

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19			Offences, penalties, fines and allied matters.—
	10		<p>Where any person is engaged in the manufacture or production of cigarettes in the manner contrary to this Act or rules made there under or otherwise evades duty of excise on cigarettes or is engaged in the manufacture or production of counterfeited cigarettes, the machinery, equipments, instruments or devices used in such manufacture or production shall, after outright confiscation, be destroyed in such manner as may be approved by the [Commissioner] and no person shall be entitled to any claim on any ground whatsoever, or be otherwise entitled to any compensation in respect of such machinery or equipments, instruments or devices and such confiscation or destruction shall be without prejudice to any other penal action which may be taken under the law against the person or in respect of the cigarettes or vehicles involved in or otherwise linked or connected with the case.</p> <p>Where any person is engaged in the manufacture or production of cigarettes in the manner contrary to this Act or the rules made thereunder or otherwise evades duty of excise on cigarettes or is engaged in the manufacture or production of counterfeited cigarettes or tax stamps, banderoles, stickers, labels or barcodes, or is engaged in the manufacturing or production of cigarettes packs without affixing, or affixing counterfeited, tax stamps, banderoles, stickers, labels or barcodes, the machinery, equipments, instruments or devices used in such manufacture or production shall, after outright confiscation, be destroyed in such manner as may be approved by the Commissioner and no person shall be entitled to any claim on any ground whatsoever, or be otherwise entitled to any compensation in respect of such machinery or equipments, instruments or devices and such confiscation or destruction shall be without prejudice to any other penal action which may be taken under the law against the person or in respect of the cigarettes, tax stamps, stickers, labels, barcodes or vehicles involved in or otherwise linked or connected with the case.</p>

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29			Appointment of Federal excise officers and delegation of powers.
	1		For the purposes of this Act and rules made there under, the Board may, by notification in the official Gazette, appoint, in relation to any area or jurisdiction specified in the notification, any person to be -
		(ea)	District Taxation Officer"; and
		(fa)	Assistant Director Audit
	1AA		The Chief Commissioners Inland Revenue shall perform their functions in respect of such persons or classes of persons of such areas as the Board may direct.
	1AB		The Commissioners Inland Revenue shall perform their functions in respect of such persons or classes of persons of such areas as the Chief Commissioner to whom they are sub-ordinate may direct.
	1B		Additional Commissioner Inland Revenue, Deputy Commissioner Inland Revenue, District Taxation Officer, Assistant Commissioners Inland Revenue, Assistant Director Audit Officers, Inspector Inland Revenue and Officers of Inland Revenue with any other designation shall be subordinate to the Commissioner Inland Revenue and shall perform their functions in respect of such persons or classes of persons or such areas as the Commissioners, to whom they are subordinate, may direct.
	1C		Deputy Commissioners Inland Revenue, District Taxation Officer, Assistant Commissioners Inland Revenue, Assistant Director Audit, Inland Revenue Officers, Superintendents Inland Revenue, Inland Revenue Audit Officers, Inspectors Inland Revenue, and Officers of Inland Revenue with any other designation shall be subordinate top the Additional Commissioner Inland Revenue.
37			Deposit, pending appeal, of duty demanded or penalty levied. -
	3		Notwithstanding sub-sections (1) and (2), the Appellate Tribunal or 1[Commissioner] (Appeals) may direct that, pending decision on the appeal, the duty demanded or penalty imposed, alongwith the default surcharge payable under this Act, be paid by the appellant in suitable installments spread over a period not exceeding six months from the date of such direction: Provided further that the Commissioner Inland Revenue or any officer of Inland Revenue subordinate to him shall not issue notice under this section or recovery rules made under the Federal Excise Rules, 2005 for recovery of any tax due from a taxpayer if the said taxpayer has filed an appeal under section 33 in respect of the order under which the tax sought to be recovered has become payable and the appeal has not been decided by the Commissioner (Appeals), subject to the condition that twenty-five per cent of the said amount of tax due has been paid by the taxpayer.

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47			Service of notices and other documents.--
	1		Subject to this Act, any notice, order or requisition required to be served on a resident individual other than in a representative capacity for the purposes of this Act shall be treated as properly served on the individual if-
		(d)	sent electronically through email or to the e-folder maintained for the purpose of e-filing of Sales Tax-cum-Federal Excise returns by the limited companies, both public and private."; and
	2		Subject to this Act, any notice, order or requisition required to be served on any person (other than a resident individual to whom sub-section (1) applies) for the purposes of this Act, shall be treated as properly served on the person if-
		(d)	sent electronically through email or to the e-folder maintained for the purpose of e-filing of Sales Tax-cum-Federal Excise returns by the limited companies, both public and private.
47C			Validation.-
			All notifications and orders issued and notified in exercise of the powers conferred upon the Federal Government, before the commencement of Finance Act, 2017, shall be deemed to have been validly issued and notified in exercise of those powers. , notwithstanding anything contained in any judgment of a High Court or the Supreme Court;
	In compliance with the provisions of sub-section (5) of section 16 of the Federal Excise Act, 2005, all the notifications issued under sub-section (2) of section 16 of the Federal Excise Act, 2005 are enclosed herewith.		