

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 Bill 2019-20 The Gazette Extra June 30, 2019

			Restore the power of Board, with the approval of Minister in Charge instead of Federal Government.
			Section 2(23a) = "Supply" (Definition)
			Section 7(2) = Application of the provisions of the Sales Tax Act, 1990.—
			Section 22(13) = Power to arrest and prosecute.-
3			Duties specified in the First Schedule to be levied.-
	(5A)		In respect of goods, specified in the Fourth Schedule, the minimum production for a month shall be determined on the basis of a single or more inputs as consumed in the production process as per criterion specified in the Fourth Schedule and if minimum production so determined exceeds the actual supplies for the month, such minimum production shall be treated as quantity supplied during the month and the liability to pay duty shall be discharged accordingly.";
16			Exemptions.-
	(2)		The Federal Government may, 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, implementation of bilateral and multilateral agreements 4[and matters relating to international financial institutions or foreign government-owned financial institutions, 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. The Federal Government may, whenever circumstances exist to take immediate action for the purposes of national security, natural disaster, national food security in emergency situations 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.";
19			Offences, penalties, fines and allied matters.—
	(2)		Any person who,--
		(d)	a person who sells cigarettes in retail at a price lower than the retail price plus the amount of sales tax as printed thereon,";

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19A			Proceedings against persons.-
	(1)		Subject to section 41, the Board shall prescribe rules for initiating criminal proceedings against any authority mentioned in section 29 including any officer or official person subordinate to the aforesaid authorities, who willfully and deliberately commits or omits an act which results in undue personal benefit or advantage and undue advantage to the authority or the officer or official person or taxpayer or both or to any other person.
	(2)		Where proceedings under sub-section (1) have been initiated against a person or the authority or officer or official, the Board shall simultaneously intimate the relevant government agency to initiate criminal proceedings against the taxpayer the person referred to in sub-section (1).
	(3)		The proceedings under this section shall be without prejudice to any liability that the authority or officer or official or the person or taxpayer may incur under any other law for the time being in force.
38			Alternative dispute resolution
	2	(ii)(a)	Chartered accountants, cost and management accounts and advocates having more than ten year's experience in the field of taxation; and ;
49			Fee and service charges-
			charges.—The Federal Government may, by notification in the official Gazette, subject to such conditions, limitations or restrictions as it may deem fit to impose, levy fee and service charges for valuation, in respect of any other service or control mechanism provided by any formation under the control of the Board, including ventures of public-private partnership, at such rates as may be specified in the notification.”;